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Current Topics.

King's Bench Business: Mr. Justice Branson.

GIVING evidence before the Royal Commission on the Dispatch of Business at Common Law last Friday week, BRANSON, J., favoured the appointment of a sufficient number of judges to enable every case to be tried as soon as it was ready even though that involved, as it probably would, a judge sometimes having no case to try for a day or two. On the appointment of more King's Bench Judges, a more flexible arrangement for the loan of judges from one division of the High Court to another was regarded as preferable to any scheme of fusion or sub-division of the Supreme Court. Twenty-two judges would not be too many to reduce existing arrears within a reasonable time. Six could be retained in London, each in charge of one of the lists, leaving sixteen to man the circuits and assist in London when not so engaged. The learned judge expressed general agreement with the views of ROCHE, L.J., and HORRIDGE, J., regarding circuits. The system should be altered as little as possible, although some modification of the county system enabling cases to be tried in a neighbouring county if the nearest Assize town was there situate was suggested. A judge should be enabled of his own motion to cancel an assize if there was not sufficient work to do there and remove any case, civil or criminal, standing for trial there to another town on the circuit. He should be enabled also to direct that any subsequent assize of the circuit should begin at a date earlier than that originally fixed, and (as a necessary preliminary) to shorten the time necessary for the summoning of jurors. There would then be no reason for depriving any existing assize town of its assize and the time saved by the adoption of the foregoing suggestions could be spent by giving assizes to places like Sheffield. The learned judge was opposed to devolution of work from the High Court to the county courts or to the suggested district recorders. A "red" judge should deal with serious cases, not because of any outstanding difficulties in the trial, but because of the importance which should be attached to the sentencing of prisoners. That was one of the most important of a judge's functions, and it should be kept so far as possible in the most experienced and authoritative hands. The learned judge favoured a drastic curtailment of the right of appeal. High Court judges should be promoted "to the rung of the ladder of infallibility now occupied by arbitrators, juries, county court judges and Official Referees, by making their decisions final on all questions of fact unless there had been some manifest miscarriage of justice." Except in very special cases only one appeal should be allowed and an appellate tribunal should be in a position to reverse a decision of a court of first instance only when it was itself unanimous.

County Courts and Quarter Sessions.

JUDGE Sir MORDAUNT SNAGGE (Marylebone County Court) who gave evidence on the same day expressed substantial agreement with the views of the Council of the Judges of County Courts which have already been placed before the Commission, but indicated that he would be content if the jurisdiction of the county courts was at present defined to be up to £200. The learned witness referred to what he described as the progressive spirit in regard to the way in which the work entrusted to county courts since their inception had been dealt with and to the capacity which these courts had shown of assimilating further work which had been placed upon them. Even if increased jurisdiction involved additional expense and the appointment of additional county court judges, the work had got to be dealt with somewhere. It was suggested that there should be a permanent committee to survey the various areas of the different courts in order that the boundaries of the courts might be adjusted to equalise matters so far as was reasonably possible. Sir ARCHIBALD BODKIN, who was Director of Public Prosecutions from 1920 to 1930, gave evidence on Monday. The general principle underlying his advocacy of an extension of quarter sessions' jurisdiction is illustrated by his view that s. 38 of the Larceny Act, 1916, relating to burglary, put the matter the wrong way round. The section provides that committal shall be to the assizes unless the justices, from the absence of grave circumstances, think it expedient to commit to quarter sessions. Justices might quite well be trusted to discriminate and commit only to assizes where the circumstances are grave such as when the offender is armed or threatens with a weapon. Quarter sessions, it was thought, might take bigamy cases (except those involving the consideration of foreign or colonial law), misdemeanours under the Prevention of Corruption Act, 1906, and some of the indictable offences dealt with by the Criminal Law Amendment Act, 1885. In considering additions to Quarter Sessions' jurisdiction the witness said it should be borne in mind that there had been some twenty-eight years' experience of the Court of Criminal Appeal, by which criminal law and practice had been declared and numerous points had been discussed and determined. Local

justice was favoured. Each county and borough should look after its own criminals, and s. 14 of the Criminal Justice Act, 1925, should only be used when necessary to prevent delay and to meet the convenience of witnesses such as seamen. It was suggested that intermediate sessions should be held midway between the dates of Quarter Sessions proper. Such should have all the powers of Quarter Sessions with regard to the trial of offenders leaving the administrative business of Quarter Sessions to be transacted as at present.

The Prevention of Bribery.

THE annual report for 1934 of the Bribery and Secret Commissions Prevention League adverts to the importance of s. 123 of the Local Government Act, 1933, the insertion of which is regarded as amongst the most important work performed by the League in the legislative field. Sub-s. (1) of the section requires a local government officer to disclose in writing to the authority any pecuniary interest, direct or indirect, he may have in contracts entered into by the authority or any committee thereof. Indirect interests are determined with reference to sub-ss. (2) and (3) of s. 76, which deals with members of local authorities, the law with regard to members and officers being to this extent assimilated. By sub-s. (2) of s. 123 an officer "shall not, under colour of his office or employment, exact or accept any fee or reward whatsoever other than his proper remuneration." Section 123 is entirely new. Earlier provisions relating to the same matter are to be found in the Baths and Washhouses Act 1846 (s. 39), the Public Health Act, 1875 (s. 193), and the Prevention of Corruption Acts, 1889–1916 (which include the Acts of that name of 1906 and 1916, and the Public Bodies Corrupt Practices Act, 1889). Reverting to this report, the League expresses the opinion that Christmas presents are often merely deferred bribes. The League's unofficial record shows that since January, 1907, there have been over 800 convictions, most of them under the Prevention of Corruption Acts. Imprisonment was ordered in fourteen of the twenty-four convictions in 1934, but one of the former was quashed, and in another a fine of £75 was imposed instead. Fines and costs, where stated, amounted to £316. Among the convictions was that of the Salvage Corps officer sentenced to four years' penal servitude.

Vicarious Liability.

A CASE in which Messrs. RYE & EYRE, a firm of solicitors, were called upon to pay income tax on a sum of money paid by them at the request of a client to a person resident abroad presents features of general interest to solicitors. A Mr. BARTON, a theatrical manager, formed a company with the object of performing in London an English version of a play called "Desire," by M. SACHA GUITRY. Pending the formation of the company Mr. BARTON negotiated an agreement with M. GUITRY's agent for a licence for the performance of the play on payment of royalties, one of the terms being that, on the agreement being signed, £300 should be paid to M. GUITRY in advance and on account of royalties. Messrs. RYE & EYRE acted as solicitors for Mr. BARTON and, after its incorporation, for the company, and on the instructions of Mr. BARTON in due course paid the £300 in accordance with the agreement to M. GUITRY's agent out of moneys they held in hand on account of the then proposed company and which were at the disposal of Mr. BARTON. The production of the play resulted in a loss to the company, and no further sums became payable or were paid to M. GUITRY. The £300 had been paid without deduction of tax, and the Revenue Authorities subsequently endeavoured, without success, to persuade Mr. BARTON, M. GUITRY and M. GUITRY's agent to pay income tax on the £300. They thereupon made an assessment on Messrs. RYE & EYRE in the sum of £67 10s. It was not disputed that M. GUITRY's usual place of abode was not within the United Kingdom, and that the £300 paid to him was a payment on account of royalties paid in respect of a copyright of which he was the owner. The assessment was confirmed by the Special Commissioners, whose decision was affirmed by Mr. Justice FINLAY and the Court of Appeal, and has now been upheld by the House of Lords. It was held throughout that Messrs. RYE & EYRE were persons "through whom" the payment of the £300 was made within the meaning of r. 21 (1) of the Rules applicable to All Schedules of the Income Tax Act, 1918, so as to make them liable for the tax. The final position is, therefore, that the words of the Rule "person . . . through whom any such payment is made" are not to be construed as referring only to an agent of the recipient, but may include solicitors in the position of the present appellants.

Industrial Plant and Income Tax.

The Times recently indicated that British manufacturers are making representations to the Chancellor of the Exchequer that existing income tax provisions relating to the wear and tear of industrial plant and machinery are inadequate for modern high-speed production, and claim that allowance should be made for plant which has to be scrapped to make way for new processes. The matter has been taken up by the National Union of Manufacturers, who urge that the present rates of these allowances are completely out of harmony with the rates which prudent manufacturing concerns apply when arriving at their annual profit. The rate itself and the fact that it is calculated on diminishing values are both objected to, and the suggestion is made that, pending an inquiry into the question, the present rate (7½ per cent.) should be calculated on the original cost. Under the existing system of diminishing values the rate is said to be, on a rough calculation, 2½ per cent. on the original cost, and plant and machinery is only reduced to a nominal value at the end of forty years. It is also suggested that the obsolescence allowance, at present obtainable when plant and machinery are replaced, should be available on scrapping, except when this act is due to the discontinuance of business.

Property Owners and Legislation.

IN the course of his presidential address at the recent annual meeting of the Property Owners' Protection Association, Sir ROBERT GOWER, M.P., referred to the valuable concessions which had been made in favour of property owners in the Housing Bill, but intimated that the Bill did not go far enough in its compensation provisions, and an effort would be made to get them extended. Counsel had been engaged to draft amendments in the framing of which regard had been paid to the interests of the public generally. Sir ROBERT opined that the Town and Country Planning Act, 1932, was an experimental measure which, it had been found, should be amended in several of its aspects. The recent inquiry held by the Ministry of Health into the resolution passed by the London County Council to town plan the whole of London was illustrative of this. The speaker recorded his conviction that the Act was never intended to apply to large towns, especially to an almost completely built-up area like London. The importance of examining the new valuation lists was urged owing to the fall in rental values in certain classes of property, e.g., shop property, the larger type of flat and tenement property.

Ecclesiastical Dilapidations.

THE Dilapidations Committee of the Governors of Queen Anne's Bounty have recently issued their annual report for 1934. The Committee are of opinion that the system under the Ecclesiastical Dilapidations Measures, 1923-1929, has on the whole proved highly beneficial to the clergy, not only with regard to financial assistance, but very largely in respect of the limitation of an incumbent's liability on vacation of the benefice to a proportion of the current yearly payment.

It is perhaps hardly necessary to state that under the new system an incumbent is liable to make an annual payment to the Governors to provide for the repair and insurance against fire of the benefice buildings. There is a quinquennial inspection by the diocesan surveyor, when the money collected is available for the necessary repairs. The plan has rendered it easier for incumbents to remove from one benefice to another and—the report states—has removed the anxiety which many incumbents felt under the old system of a heavy charge in respect of dilapidations falling on their widows or dependents in the event of death. We are indebted to *The Times* for a description of the scheme in force applying to benefices not exceeding £300 in net annual value under which the Governors assist by grants (of one-half of the sum required) towards the provision of (*a*) deficits in the cost of repairs ordered under the Measures to be carried out at once, and (*b*) the annual payments due from incumbents for repairs, etc. Grants amounting in the aggregate to £745 were made by the Governors to forty-one benefices during 1934 for immediate repairs, the corresponding figures in respect of annual payments being £6,342 and 534. The first inspections under the Measures of all benefices have now been completed, and the Governors have made grants amounting to £500,796 out of a fund of £500,000 placed at their disposal by the Ecclesiastical Commissioners and accumulated interest thereon. During the same year repairs ordered on quinquennial inspections were completed in 1,811 benefices. In 1,348 of these cases there was a surplus of the repair money, while in 450 cases the amount to the credit of the repair fund was insufficient. A surplus is normally returnable to a contributor, the Governors having power to assist in cases of deficit.

Nullity Suits *in Camera*.

The Times recently drew attention to the fact that on the 12th of the present month a number of nullity suits brought on the ground of alleged incapacity were, for the first time since the Supreme Court of Judicature (Amendment) Act, 1935, came into operation on 12th February, heard *in camera*. The provision which takes the form of a section (198 (*a*)) incorporated in the Supreme Court of Judicature Act, 1925, enacts that cases of this character shall be so heard unless the judge is satisfied that in the interests of justice any such evidence ought to be heard in open court. LANGTON, J., observed that the new section did not mean that the whole of the case was to be heard *in camera*. "I am not," the learned judge went on, "trying in any way to stretch or contract the force of the Act, but I am endeavouring to carry out the one thing it says on procedure in this class of case." Later on the same day when a nullity suit was transferred to the President's Court Sir BOYD MERRIMAN intimated that he had no power to clear the court until the class of evidence referred to in the new Act was begun.

Housing Bill: Financial Provisions.

AMONG the matters recently considered by the Standing Committee of the House of Commons which is dealing with the Housing Bill were the provisions relating to state grants and the obligations of local authorities in receipt thereof. An amendment that a provision should be inserted in the Bill to the effect that no contribution should be made by the Minister unless certain conditions—such as that a block of flats would be set back at least 10 feet from the road, that the distance between blocks would be not less than the height, etc.—was negatived. Dealing with the special areas Sir HILTON YOUNG intimated that he could hold out no prospect of special financial aid under the Bill for any district. An amendment to cl. 33, which provides that a local authority in receipt of a subsidy shall make a contribution from the rates towards rehousing, was rejected. It was suggested that such payments by local authorities should be optional and reduced in view of the difficulties obtaining in the special areas. Another part of the same clause empowers the Minister to continue, stop or reduce the subsidy on certain days and an amendment which would have introduced elasticity into the provision by making allowance for circumstances preventing local authorities completing houses in the specified time was likewise rejected. The principle of an amendment that the consent of the Minister required by cl. 44, as drafted, for temporary investment in statutory securities by local authorities of money standing to the credit of their housing accounts should not be necessary was accepted and effect will be given to the same on the Report stage.

Life Peerages.

WITH regard to the subject of life peerages recently raised in the House of Lords, it is to be noted that the following message from the King was read in that House by the EARL OF SHAFTESBURY, Lord Steward of the Household, last Tuesday: "I have received your Address, and, relying on the wisdom of my Parliament, I desire that my prerogative, in so far as it relates to the creation of peerages, should not stand in the way of the consideration by Parliament of any measure introduced in the present Session on the subject of the limited creation of life peerages."

Rent Restriction Bill.

THE Increase of Rent and Mortgage Interest (Restrictions) Bill was read a second time in the House of Lords last Tuesday. In moving the second reading Lord MORLEY explained that the object of the Bill was to remove an anomaly in existing legislation under which the widow of a tenant of a controlled house cannot remain in the house if her husband made a will, whereas the widow of a tenant dying intestate can remain. The bill is intended to assimilate the law relating to the former to that obtaining in the latter case, so that the widow of a tenant leaving a will may be enabled to remain in the house.

Execution of Wills by Mental Patients.

THE attention of practitioners is drawn to a notice issued by the Master in Lunacy on the 6th inst., to the effect that when a patient whose estate is subject to the control of the Management and Administration Department is desirous of executing a testamentary disposition, the matter should be brought before the Master for directions. In such a case evidence should be furnished to the effect that the patient is of testamentary capacity, or, as it is explained, of capacity to understand the nature of the document proposed to be executed, the extent of the property to be disposed of and the claims of those it is proposed to benefit or exclude. The Master's notice contains a warning that in the absence of such directions, it is contrary to the practice of the Department to allow costs to solicitors in connection with the preparation of such documents.

Recent Decision.

THE House of Lords recently gave judgment in *Mechanical and General Inventions Co. Ltd. (In Liquidation) and Another* v. *Austin and Others*. The matter arose out of an alleged agreement by the respondents to take a licence to use the appellants' invention in connection with motor car roofs, and an alleged agreement to treat confidentially certain information and documents disclosed to the respondents for the purpose of enabling them to decide whether they desired to become licensees of the patent. At the original hearing before HORRIDGE, J., the jury awarded £63,350 damages under the first and £35,000 damages under the second head, and judgment was entered accordingly. The Court of Appeal held that the question whether there was a licence agreement should have been withdrawn from the jury and that damages with regard to the confidence agreement were only nominal, the sum of 40s. being awarded in respect thereof. The House of Lords dismissed the appeal so far as it related to the licence agreement and allowed it with respect to the confidence agreement giving judgment for £35,000 on that head.

Public Policy and some Modern Institutions.

WHAT is public policy? How far is it varied by the trend of public opinion? Such questions have often been asked, and it is exceedingly difficult to give a comprehensive answer to either question. But never was it more necessary for the practising lawyer to know what view the courts are likely to take in regard to questions of public policy. For there are nowadays many institutions, of high standing and patronised by eminent persons, which would certainly have been looked on with disfavour fifty or sixty years ago. One could mention such bodies as the Divorce Law Reform Union and the Eugenics Society, to name but two out of many.

From the practical point of view, the most important of these bodies are the various institutions existing for the furtherance of birth control. They are becoming more numerous every day, and bequests are constantly being made to them. Some of these bequests are of considerable amount. It is surely necessary that the exact legal position of these institutions should be ascertainable. It will surprise many to learn that there are still doubts and uncertainties in regard to the legal standing of these institutions.

At one time they would probably have received little sympathy from the courts. But the late Lord Justice Scrutton uttered a very important *dictum* in the famous case of *Sutherland* v. *Stopes*, when it was before the Court of Appeal. It is referred to in the judgment of the House of Lords in *Sutherland* v. *Stopes* [1925] A.C. 47, at the top of p. 72:—

> "The Lord Justice goes on to point out that the standard of what is considered depravity varies from time to time and that the standard may not be the same in 1923 as in 1877."

A short time ago the question of these institutions arose in a practical form. A certain testatrix had made a bequest to various welfare centres, to further the instruction which they were giving in the practice of birth control. The ultimate residuary legatees were old-established charities, and one at least was inclined to dispute the validity of the bequests to the welfare centres, on the grounds of their being contrary to public policy. The matter eventually came up for construction on an originating summons. Unfortunately that question was one among many in the summons, and was not discussed at any length during the hearing. It was evident that some lawyers, at any rate, considered such questions to be merely academic at this time of day. To those who think so we would advise a careful perusal of *Sutherland* v. *Stopes* [1925] A.C. 47. It will show that some of our most eminent judges did not take that view. It will be sufficient to quote one short passage. At the bottom of p. 67 of the report appear these words, uttered by Viscount Finlay:—

> "The conviction of Bradlaugh proceeded on the ground that his book describing and recommending methods of birth control was an obscene libel. The obscenity was simply in describing and recommending such methods of control. It will be found that the plaintiff's books not only advocate such methods but contain what is obscene, whatever view may be taken of such methods."

These words were uttered by a former Lord Chancellor, and little more than ten years ago; considerable weight must, therefore, be attached to them. There are various references in the judgment of the House of Lords to comments made by the Lord Chief Justice, when the case was before him. These comments and the judgment of Lord Finlay would of themselves be sufficient to provide arguments against the validity of the bequests to the institutions in question. How those arguments would be treated by the Court is a difficult question, and the answer might vary according to the circumstances. Much would doubtless depend on the exact nature of each institution, the work it carried on, the type of persons it treated, and the patronage it received. The wise solicitor would find out all these points from a client who contemplated making a gift to a welfare centre or similar institution. But the general question of public policy would remain to be considered, and to be applied to each particular case.

There are many well-known *dicta* on the question of public policy. Thus, in *Re Mirams* [1891] 1 Q.B. 594, Mr. Justice Cave said (on p. 595): "... Judges are more to be trusted as interpreters of the law than as expounders of what is called public policy." On the other hand, it was said by Pollock, C.B., in *Egerton* v. *Brownlow* (a leading case on public policy), 4 H.L.C. 1, at p. 149: "I think I am bound to look for the principles of former decisions, and not to shrink from applying them with firmness and caution to any new and extraordinary case that may arise."

But mere *dicta* are not sufficient for the practical lawyer. He wants to avoid any risk of a client's dispositions being set aside, and he will want to find something definite and concrete in the reported cases, which will obviate any such risk. But in most instances he will search in vain. Even such a comparatively recent case as *Bowman* v. *Secular Society Ltd.* [1917] A.C. 406, will, in spite of the length of its report, only help him in a somewhat restricted area. The question of "Blasphemy—or Secularity?" is not likely to arise very often these days. The older cases will not be of much assistance, though they certainly confirm the above quoted statement of the late Lord Justice Scrutton as to the changing nature of public morals. It should be remembered that at one time some people did not think the Salvation Army a respectable organisation!

Thrupp v. *Collett*, 26 B. 125, is often quoted in what might be termed "Public Policy" cases. But as the bequest in that case was for purchasing the discharge of poachers "committed to prison for non-payment of fines, fees or expenses under the game laws," the case is not very helpful for our present needs.

The case of *In re Macduff* [1896] 2 Ch. 451, dealt at great length with what might be called "border-line" charities, but unfortunately it gave no indication whether such institutions as we are considering would be held to be charities. Nor does the question whether a welfare centre of the kind described is a charity appear to have been seriously discussed at any stage of the recent case we have mentioned.

In regard to this further question, whether such institutions would be held to be charities, it is interesting to notice such cases as *In re Foveaux*; *Cross* v. *London Anti-Vivisection Society* [1895] 2 Ch. 501. In that case Chitty, J., decided that certain anti-vivisection societies were valid charities, and in the course of his judgment said (on p. 507): "The question of what is and what is not justifiable is a question of morals, on which men's minds may reasonably differ, and do in fact differ." But the last sentence of the judgment shows that the learned judge thought that the status of the societies in question was not free from doubt. "The defendant societies may be near the border line, but I think they are charities."

This presumably represented legal opinion in regard to such societies as those concerned in that case forty years ago. To-day the welfare of animals is considered of great importance, and any society existing to further such welfare would be certain of indulgent treatment, even if its actual objects only appealed to a small minority. But from the strict legal aspect there is still considerable doubt and uncertainty. The fairly recent case of *In re Grove-Grady, Plowden* v. *Lawrence* [1929] 1 Ch. 557, shows that not all institutions founded for the protection and welfare of animals will be held to be valid charities. The element of uncertainty exists in regard to many similar societies. So long as it lasts, it would seem best for those who intend to benefit any modern institutions which may or may not be charities to make the gift outright in form, and in the simplest terms. It would certainly be unwise to assume that any institution, concerning whose objects there might reasonably be dispute, will be held to be a valid charity.

Lawyers therefore must face the fact that the legal position of many modern institutions is uncertain. Examples could be multiplied. Welfare centres of the type we have mentioned have been taken as the best practical example of such institutions. But there must be a great many other modern institutions, besides those we have actually mentioned, whose legal position is uncertain. When, therefore, a solicitor is asked by a client to prepare a form of gift to such an institution, he would do well to elicit the fullest information concerning its history, objects, methods and patronage. If he has the slightest doubt as to the status of the institution, he should tell the client that it is possible (though, in the circumstances, it may be highly improbable) that the gift would be held to be contrary to public policy.

The client may be surprised, even indignant. But it is best that he should learn the risks attached to the gift, however small such risks may be. It may be also necessary to inform him that the institution he favours, though its objects could hardly be said to be contrary to public policy, is not certain to be held to be a valid charity. A few brief quotations from such cases as *In re Grove-Grady* and *Sutherland* v. *Stopes*, see *supra*, should give him some idea of the modern legal aspect of such matters. But care should be taken that he does not place a wrong emphasis on certain *dicta*, such as the one quoted earlier of the late Lord Justice Scrutton. It does not follow that, because the standard of morals may be different in 1923 from that prevailing in 1877, what was considered improper in 1877 would necessarily be held to be right and proper to-day!

Meantime, the number of institutions, concerning which some doubt might be entertained, is increasing every day. One might also say that in the minds of laymen the doubts are every day decreasing. They are inclined to think that because an institution has existed for some time, no question of its legal status can be raised. There seems no way of dealing with the doubts of the lawyer and the too great certainty of the layman apart from decided cases. Some day the chief questions raised in this article will be answered. Some day it will be known what is the exact legal position of the various modern institutions we have mentioned. Surely it is to the interests of all persons concerned that it should come as soon as possible.

Amendment of Particulars in a Remitted Action.

An action in contract for liquidated damages, begun by specially endorsed writ, is remitted to the county court. Has the county court judge jurisdiction to amend the claim, e.g., by allowing an alternative claim for a *quantum meruit*? An estate agent claims agreed commission. He fails to establish a contract, but proves that he has procured the introduction. Can he, by amendment, recover a reasonable sum, i.e., the usual commission?

The point has been known to arise and it cannot be too clearly stressed that the county court judge has this jurisdiction. In the case proposed the estate agent will recover, on amendment, his usual commission.

The underlying principle is that once an action is remitted it becomes a county court action for all purposes, including those of amendment. It is irrelevant that in its inception it was a liquidated claim, for it can have joined with it a claim for unliquidated damages.

This was laid down in *Bowles* v. *Drake* (1881), 8 Q.B.D. 325, by the Court of Appeal. The determination of a Divisional Court, on appeal, was final unless special leave were given to appeal to the Court of Appeal. This actual decision, since most appeals from the county court now go direct to the Court of Appeal, is of no importance, but the views of the judges are still of importance, who said:—

> "The action when remitted to the county court . . . is, in my opinion, a county court action" (per Jessel, M.R., at p. 327).

Ten years later this view was affirmed in another Court of Appeal in *Harris* v. *Judge* [1892] 2 Q.B. 565, where it was held that in a remitted action the High Court had no power to certify for costs (Lindley, Bowen, Kay, L.JJ.). Bowen, L.J., said (at p. 569):—

> "All proceedings in the High Court are to cease after the transfer, and the action must be taken to be a county court action."

In *Spencer, Whatley & Underhill* v. *Foster & Co.* [1905] 1 K.B. 434, the point arose whether a claim for unliquidated damages could be substituted for a claim which the plaintiff had failed to prove in a remitted action, made in a writ specially endorsed for demurrage at a specified rate. By s. 87 of the County Courts Act, 1888, ". . . all such amendments as may be necessary for the purpose of determining the real question in controversy between the parties shall be so made, if duly applied for."

Lord Alverstone, C.J., said that he would be loth to restrict "the very salutary powers of amendment given to judges by s. 87 of the Act" (at p. 437). Kennedy, J., agreed, pointing out (at p. 438) that terms may be imposed as a condition of leave—

> "though I should be unwilling to impose any terms unless there were grounds for supposing that the defendant had really been misled, for it does not seem to me likely that any substantial case of injustice would arise."

Ridley, J., agreed.

The same point arose in *Spring* v. *Fernandez* [1912] 1 K.B. 294. A claim begun by specially indorsed writ for goods sold and delivered and for work and labour done was amended, on remission to the county court, by a claim based on collusion and fraud of the defendant's surveyor. It was held that, although the action had become an action in tort as well as in contract, and could not, originally, had it been so framed, have been remitted under the old s. 65, still, once remitted, there was jurisdiction to entertain the claim as amended and to allow or disallow the amendment as the county court judge thought fit.

Hamilton, J., said that there was a distinction between the conditions precedent to remission and "the status of the action when remitted." Once remitted, it is as if the action had been commenced in the county court (at p. 298). Bankes, J., agreed.

In *Upton* v. *Farmer* (1930), 42 L.T. 526, before Scrutton and Slesser, L.JJ., sitting as additional judges, it was held by the Divisional Court that the county court judge had power to allow amendments stating that the damages claimed for trespass were £25 and that neither the value nor the reserved rent of the service tenement exceeded £100 per annum. These facts had been omitted in the particulars. Slesser, L.J., dissented, however, holding that there was no power to allow the first amendment, viz., that which stated the damages claimed.

And finally in *Davy* v. *Magnus* (1931), 47 T.L.R. 609, Swift and Charles, JJ., held that where an action of ejectment is brought under s. 59 of the County Court Act, 1888, and the proper course would have been to claim possession under s. 138, the judge has power, and ought under s. 87 to allow the amendments necessary to enable him to deal with the real rights of the parties. Until the last moment, Swift, J., said, "it was the duty of the court so to adjust the proceedings that the real rights of the parties might be enforced. It sometimes happened that the true issues did not emerge until the evidence had been heard; and the necessary amendments ought then to be made."

Company Law and Practice.

Actions by a Liquidator after Dissolution of a Company.

THE recent case of *Russian and English Bank v. Baring Brothers and Company Limited* [1935] 1 Ch. 120 provides a valuable addition to the list of judicial decisions which have come into existence as the result of the dissolution of Russian banks by Soviet legislation, and whatever views one may hold as to the political or economic desirability of such dissolution it cannot be denied that the litigation which has ensued in this country has shed and is shedding considerable light on some of the less explored corners of company law. The remarkable post-mortem career of the Russian and English Bank as a litigant in the courts of this country is worth tracing, nor, indeed, can the point at issue in the latest case be properly appreciated without some reference to the earlier cases in which it has figured in some more or less ghostly capacity, and one apprehends that as a result of the dicta of the judges in the case under consideration more may yet be heard of the Bank.

The Russian and English Bank was incorporated in Russia in 1911, and established a branch in London under separate management in 1915. After 1917 it ceased to carry on business in Russia. In 1921 an action was commenced in the Bank's name by British shareholders to recover money from Baring Brothers & Co. Limited. The action, however, lay dormant for several years, the Bank having been in fact dissolved by virtue of a decree of the Soviet Government before the action was commenced. In 1931 came the first reported litigation in the action (1932 1 Ch. 435), and Eve, J., held that the plaintiffs were non-existent and stayed the action on that ground: "A defunct corporation seeking to maintain an action is in the eyes of the law no party at all but a mere name only with no legal existence." He suggested, however, that there might be power to wind up the company under s. 338 of the Companies Act and in *Re Russian and English Bank* [1932] 1 Ch. 663 a compulsory order was made by Bennett, J., under s. 338 (1) (*d*). It will be remembered that the definition of an unregistered company in s. 337 covers the case of a foreign company with an office and assets in this country, and s. 338 (1) (*d*) provides—

> Subject to the provisions of this Part of this Act any unregistered company may be wound up under this Act and all the provisions of this Act with respect to winding up shall apply to an unregistered company with the following exceptions and additions:—
>
> (*d*) The circumstances in which an unregistered company may be wound up are as follows:—
>
> (i) If the company is dissolved or has ceased to carry on business or is carrying on business only for the purpose of winding up its affairs.

At this stage then, we have the bank dissolved in its own country, in compulsory liquidation in this country and the plaintiff to an action which has been stayed. In 1934, 1 Ch. 276 we find the report of a motion made in the action for an order that the stay of further proceedings in the action be removed, the argument being that the winding-up order made by Bennett, J., had revived the company and made its dissolution void. The motion, however, was dismissed by the same learned judge, who said that from the moment when the order staying the action was made, the action was dead—"dead because there was no plaintiff to maintain it; and I can see nothing in the language of s. 338 which re-animates the plaintiff or avoids the dissolution brought about by the foreign law. Therefore, there is to-day no action in which the present application may be made. It is dead for all purposes."

It was in these circumstances that the proceedings which are the subject-matter of the most recent case were brought. Section 191 (1) of the Act provides, as you will remember, that:—

> "The liquidator in a winding up of the court shall have power with the sanction either of the court or of the committee of inspection—
>
> "(*a*) to bring or defend any action or other legal proceeding in the name and on behalf of the company."

The liquidator of the bank—you will recall the compulsory winding-up order made in 1932—obtained leave to bring a new action against the defendants, Baring Brothers & Co. Limited, in the name and on behalf of the bank. The defendants took out a summons asking for an order to stay all further proceedings on the ground that the plaintiff bank was a dissolved corporation. It was argued, however, for the plaintiff, that the result of the relevant provisions of the Act was to clothe a non-existent company with a notional existence for the purpose of enabling the liquidator to collect the company's assets. Section 203 (1) provides that, as soon as may be after making a winding-up order, the court shall cause the assets of the company to be collected, and this, read with s. 191 (1), gave the liquidator the power of bringing legal proceedings in the name and on behalf of the company, in order to recover assets belonging to the company; and this, it was urged, applied equally to the present case and a new and fictitious existence must be predicated, since s. 191 could have no operation if the company remained non-existent, and the liquidator could not collect the assets. It was further pointed out that there is a proviso to s. 342 that an unregistered company shall not, except in the event of its being wound up, be deemed to be a company under the Act, which must mean that an unregistered company when being wound up is to be deemed to be a company.

Hence, it was said that the liquidator in this case had all the powers conferred on a liquidator under the Act and, for the purpose of his bringing actions in the name of and on behalf of the company, the company in so far as it was an entity capable of being wound up, was re-animated and had a name, and actions could be brought on its behalf.

Clauson, J., and the Court of Appeal (Slesser and Roche, L.JJ.) rejected this contention, holding that s. 191 (1) (*a*) did not enable a liquidator to bring an action in the name and on behalf of a company which had no name and no existence. Slesser, L.J., said, at pp. 132-133: "Although a liquidator may be vested generally with the powers in a winding up . . . the particular power to bring actions is limited, in my view, in s. 191 to the powers there stated, that is, to bring an 'action or other legal proceeding in the name and on behalf of the company.' . . . I do not think that they extend to bringing an action in the name, and on behalf of the company merely because the company, having been dissolved, may be wound up, when in reality the company has no existence. It has in such a case no name, and there is no company on behalf of which the action can be brought. I instance as an example of the manner in which this section must be interpreted that there are other associations which have no common name, such, for example, as an unregistered friendly society, or co-operative society, or indeed any association which is carrying on trade of any kind, because the definition of an unregistered company includes any association or company save the especial exceptions mentioned in s. 337, and in the case of those which never had a common name they could not bring an action in the name of the unregistered society or club; they would have to proceed through trustees or through a committee, or, in appropriate cases, by a representative action. It seems to me difficult to think, where such an association could not bring an action in its own name, that after it was wound up this section, unless there were express words in that behalf, would enable the liquidator to bring an action in a name which the association could not have used before it was wound up." It followed consequently that a company within Pt. X of the Act did not thereby acquire a name in which an action could be brought by the liquidator.

Both Clauson, J., and the Court of Appeal indicated the course which was open to the liquidator if he desired to proceed (and indeed it would be a somewhat serious gap if those interested had no means of protecting their assets); and the existence of this course fortified their reasons in deciding that it was not possible to proceed under s. 191. They considered that the appropriate procedure was furnished by s. 190, which is as follows:—

"Where a company is being wound up by the court, the court may on the application of the liquidator by order direct that all or any of the property of whatsoever description belonging to the company . . . shall vest in the liquidator by his official name, and thereupon the property to which the order relates shall vest accordingly and the liquidator may after giving such indemnity, if any, as the court may direct, bring or defend in his official name any action or other legal proceeding which relates to that property or which it is necessary to bring or defend for the purposes of effectually winding up the company and recovering its property."

This would enable the difficulty that the liquidator cannot inherit the company's name on its dissolution to be overcome, since he is expressly entitled to sue in his official name; and hence my earlier suggestion that more may be heard of the Russian and English Bank. From the liquidator's point of view there is the practical objection that he will make himself personally liable for costs. In the case I have just been dealing with it is worthy of more than a passing notice that, following the decision in *Simmons* v. *Liberal Opinion Ltd.* [1911] 1 K.B. 966, the solicitors by whom the writ was issued, having launched the case in the name of a non-existing client, were ordered to pay the defendants' costs.

A Conveyancer's Diary.

Mortgagees of Leaseholds. Condition of Re-entry or Forfeiture on Lessee's Bankruptcy.

A QUESTION which has been put and replied to in "Points in Practice" has at the request of the enquirer been referred to me with the suggestion that a "practical exposition" of the matter involved would be appreciated.

The point taken by our correspondent is that it was usual, before 1926, on taking a mortgage of leaseholds where the proviso for re-entry in the lease was framed to include a right of re-entry on bankruptcy of the lessee, to take a mortgage by assignment rather than by sub-demise, because the proviso only related to the bankruptcy of the person in whom the term was for the time being vested, and would not affect the mortgagee's rights in relation to the property.

I am not sure about the general practice being as our correspondent says, although no doubt a mortgage by assignment was in such circumstances often adopted. The advantages of such a mortgage would frequently be outweighed by the disadvantages of rendering the mortgagee liable for the rent and covenants reserved by and contained in the lease.

I agree that in view of the decision in *Smith* v. *Gronow* [1891] 2 Q.B. 394, the bankruptcy of the mortgagor would not affect the mortgagee where the mortgage was by assignment, because the term would not be vested in the mortgagor.

Then our correspondent goes on to point out that since 1925 a mortgage by assignment cannot exist, and in every case, whether the mortgage was created before or since the commencement of the L.P.A., 1925, the mortgagee has a sub-term only vested in him. Consequently, where the proviso for re-entry extends to the bankruptcy of the lessee, the lease becomes liable to forfeiture and the mortgagee is then obliged to take the steps afforded by that Act to protect his security. Therefore, the mortgagee is in a worse position than he would have been under the old law, and our correspondent asks whether this is really so and whether there is any way of escape from that result of the provisions of the Act.

I am afraid that the effect of the Act is to put a mortgagee by assignment in the position of a mortgagee by sub-demise, and there is no way out of that. In the circumstances mentioned by our correspondent, the mortgagee is, no doubt, in a worse position than he would have been before 1926.

I agree with our correspondent that s. 146 of the L.P.A., 1925, which deals with the question of the exercise of a right of re-entry or forfeiture and relief therefrom, is a complicated section, and is in some respects rather difficult to understand.

Sub-section (1) contains the well-known provision that a right of re-entry or forfeiture for breach of a covenant or condition in a lease shall not be enforceable unless the lessor serves a notice (*a*) specifying the breach complained of, (*b*) if the breach is capable of remedy, requiring the lessee to remedy it, and (*c*) in any case requiring the lessee to make compensation for the breach, and the lessee fails within a reasonable time to remedy the breach if it is capable of remedy, and to make compensation in money to the satisfaction of the lessor for the breach.

Sub-section (2) gives a general right in a lessee to apply for and the court the power to grant relief from forfeiture on such terms as the court thinks fit.

I need not dwell upon sub-s (3).

Sub-section (4) is important for the present purpose. It is somewhat too lengthy to set out in full, and is familiar to most of my readers. In effect the sub-section provides that when a lessor is proceeding to enforce a right of re-entry or forfeiture for any breach of a covenant or condition or for non-payment of rent, the court may on the application of any person claiming as underlessee any estate or interest in the property, make an order vesting the property in the underlessee for the whole term of the lease or any less term on such terms as the court thinks fit, but so that the term so vested in the underlessee shall not be longer than he had under his underlease.

I can pass to sub-s. (9) which enacts that the section does not apply (and so, the provisions requiring a lessor to give notice and as to relief from forfeiture do not apply) to a condition for forfeiture on the bankruptcy of the lessee or on the taking in execution of the lessee's interest in leases of (*a*) agricultural land; (*b*) mines and minerals; (*c*) a furnished house; (*d*) property with respect to which the personal qualifications of the tenant are of importance for the preservation of the value or character of the property.

Sub-section (10) must be set out in full:—

"Where a condition of forfeiture on the bankruptcy of the lessee or on taking in execution of the lessee's interest is contained in any lease other than a lease of any of the classes mentioned in the last sub-section then—

"(*a*) If the lessee's interest is sold within one year from the bankruptcy or taking in execution this section applies to the forfeiture condition aforesaid:

"(*b*) If the lessee's interest is not sold before the expiration of that year this section only applies to the forfeiture condition aforesaid during the first year from the date of the bankruptcy or taking in execution."

Then there is s. (1) of the L.P. (Amend.) A., 1929, which enacts that "nothing in sub-s. (8), sub-s. (9) or sub-s. (10) of s. 146 of the L.P.A., 1925 (which relates to restrictions on and relief against forfeiture of leases and underleases) shall affect the provisions of sub-s. (4) of the said section."

I think that the effect of sub-s. (10) is that if the trustee in bankruptcy sells the lease within a year, the lessor cannot proceed to enforce a forfeiture without giving the notice required by sub-s. (1) and the provisions as to relief apply without any limit as to time. If the trustee in bankruptcy does not dispose of the lease within a year, then during that year the lessor cannot proceed to enforce forfeiture without

complying with sub-s. (1), and the provisions as to relief apply during that year only.

If the lessor, having given the notice required by sub-s. (1) proceeds to enforce a forfeiture within a year from the bankruptcy, the trustee in bankruptcy may apply for relief under sub-s. (2), and a sub-lessee (including, of course, a mortgagee by sub-demise) may apply for a vesting order under sub-s. (4).

Our correspondent draws the conclusion that in such circumstances a mortgagee by sub-demise must either apply for a vesting order or sell under sub-s. (10) within one year of the bankruptcy. I do not think that a sale within a year contemplated by sub-s. (10) means a sale by a mortgagee. It only refers, I think, to a sale by the trustee in bankruptcy of the lessee. The mortgagee may sell at any time, but of course with a right of forfeiture pending he would not be able to do so, and for practical purposes it is right to say that his only course is to apply under sub-s. (4) before the expiration of a year of the bankruptcy. If he should leave it beyond the year, and there has been no sale, he may find that the lessor has forfeited (as he may) without giving any notice and there is no relief.

Whilst I agree with our correspondent that the mortgagee's position is made more precarious by reason of his term being converted into a sub-term, I should think that it will seldom happen that a mortgagee would not hear of the mortgagor's bankruptcy, and of any notice given by the lessor within a year of the bankruptcy. The mortgagee is a secured creditor and it is not likely that the bankruptcy would not come to his knowledge.

I may add that a chargee under a charge by way of legal mortgage is in the same position as a mortgagee by sub-demise. The charge does not vest any term or estate in him, but he is a person "claiming as" an underlessee within sub-s. (4), and is entitled to the same protection. (See L.P.A., 1925, s. 87.)

Before leaving s. 146, I may mention one or two of the points of practical interest which arise upon it.

A notice given by a lessor under sub-s. (1) need not require the lessee to remedy the breach when the breach complained of is the bankruptcy of the lessee which obviously is not capable of remedy.

A lessor giving such a notice need not ask for compensation if he does not want it (*Lock* v. *Pearce* [1893] 2 Ch. 271; *Rugby School* v. *Tannahill* [1935] 1 K.B. 87).

If application is made for relief before the end of the year mentioned in sub-s. (10), it is not necessary that the application should be heard within the year (*Pearson* v. *Gee* [1934] A.C. 272).

Advertisements for Claimants by Personal Representatives.

I had not intended to return to this subject, but a correspondent writes to the Editor suggesting that he might ascertain what notices were issued in *Re Letherbrow* [1935] W.N. 34, and the unreported case to which I referred in my "Diary" of 9th March, and adds that such information if obtainable would be very helpful to solicitors.

I am afraid that I am not in a position to supply the information asked for, and if I were I do not see how it could be helpful. It is not possible to say in any particular case what the court might consider proper or sufficient notices to be issued. Everything depends upon the circumstances, and no two cases are precisely the same. I should consider it dangerous to rely upon what had been ordered in one case as being satisfactory in another, although the circumstances may seem to be similar. If complete protection is to be assured for the personal representatives (and that, of course, is the sole purpose of the notices) the only course is to apply to the court.

It happens that there has been another recent case in which an order similar to that in *Re Letherbrow* was made—*Re Holden: Isaacson* v. *Holden* [1935] W.N. 52.

In that case there was no question of issuing notices by advertisement for ascertaining the next of kin, as that was known, but it was considered necessary to issue notices for claimants as creditors. That was (so far as one can tell what the meaning of the expression is) "a special case," because the deceased, although a domiciled Englishman, had lived and died in Bolivia, and it was known that he had contracted debts there. Letters of administration were granted in this country in respect of the English assets, to an attorney for the widow. There were no English debts. The administrator applied to the court for directions as to whether they might transfer the English assets to the widow or whether they should pay any, and which, of the debts contracted in Bolivia.

Farwell, J., decided that an administrator could not transfer the assets to the widow, and directed an enquiry as to what advertisements or other notices would be directed by the court in an action for administration. By issuing such notices his lordship said the trustees could obtain protection, and by directing payment of the costs out of the estate, the necessity for further consideration of the action would be avoided.

Landlord and Tenant Notebook.

Habendum: "From" or "On."

When the term of a lease is expressed to run "from" a specified quarter-day, does it actually commence at midnight between the preceding day and the quarter-day, or at midnight between the quarter-day and next day? This question, which is reminiscent of the controversy waged some thirty-five years ago as to whether the year 1900 belonged to the nineteenth or to the twentieth century, crops up every now and again; and its practical aspect is concerned not only with such matters as entry and re-entry, but also with such incidents as a sale of produce during the last year of a farm tenancy. There have, indeed, been far more decisions on the point than its importance would at first sight seem to warrant; among these we find at intervals a considered judgment reviewing all previous authorities and reading as if the last word on the subject were now to be uttered, only to find the matter re-opened in due course by some slightly different problem.

One of these considered judgments was that of Lord Mansfield, C.J., in *Pugh* v. *Leeds* (*Duke of*) (1777), 2 Cowp. 714; and some idea of the situation can be gleaned from a passage which follows a lengthy discussion of older cases: "Thus stood all the authorities down to the year 1743, a period of 200 years; not much to the honour of the learned in Westminster Hall, to embarrass a point which a plain man of common sense and understanding would have no difficulty in construing." His lordship then went on to deal with a case then known as the *Portland Case*, which was difficult to reconcile with earlier decisions, but with which we need not trouble ourselves to-day. The question before him was whether a lease made under a power to grant leases in possession but not in reversion, the habendum of which ran: "to hold from the day of the date of the said indenture" for twenty-one years, was valid. The rule laid down was that "from" in the vulgar use, and even in the strict propriety of language, might mean either inclusive or exclusive; parties would use it in whatever sense would make their instrument effectual; the duty of the court was to construe words so as to effectuate, and not to destroy.

Lord Mansfield's broad view may appeal to common sense, but it does not conduce to security; its drawback is that it makes it impossible for any of us to give a straight answer to the plain question put at the commencement of this article. Nevertheless, the judgment was unstintingly praised by Lord Denman in *Ackland* v. *Lutley* (1839), 9 A. & E. 879, in which the plaintiff, who had purchased during the term the reversion to property let "from March 25, 1809" had turned up at noon on 25th March, had some altercation with the defendants (third parties to whom the tenant had given possession),

and after entering had been forcibly ejected. The action, brought for trespass, failed, when it was held that the seven years' term had commenced at midnight between the 25th and 26th March.

One difficulty which suggests itself in connection with the application of so broad a principle as that laid down by Lord Mansfield arises when one has to word a notice to quit. Should it be made to expire on, with, or the day after quarter-day? This point has fortunately been disposed of by taking a correspondingly broad view of the situation; in *Sidebotham* v. *Holland* [1895] 1 Q.B. 378, C.A., dealing with a tenancy expressed to commence "on" a specified date, the court said that a notice to quit specifying the anniversary would be valid whether the habendum spoke of "from" or of "on." But—possibly owing to the atmosphere of the court being heavily charged with broadmindedness—the headnote to the case went too far in suggesting that the court laid down that it never mattered whether a habendum said "on" or "from." The author of the headnote probably divorced a passage of Lord Lindley's judgment: "I can find no distinction ever drawn between tenancies commencing 'at' a particular time or 'on' a particular day and 'from' the same day"—from its context: it is preceded by "When considering the validity of a notice to quit," etc. It does not profess to extend to re-entry, still less to such a question as whether, if a commencement quarter-day were part of the term, and rent payable on the usual quarter-days, what would happen when the last quarter's rent were claimed, the anniversary itself not being within the term.

The exaggeration in the headnote referred to was pointed out in *Meggeson* v. *Groves* [1917] 1 Ch. 158, in which the issue was whether an agricultural tenant had broken a covenant by selling hay in the last year of his tenancy. The term was expressed to run "from" a 25th March, and the sale complained of was in fact completed on a 24th March, so that the question of date of expiration became immaterial for the purposes of the case. But the learned judge took the opportunity of remarking that *Ackland* v. *Lutley* did not conflict with *Pugh* v. *Duke of Leeds*, and if the question were relevant, he would say that the term in this case commenced at midnight on 25th March, which, of course, means midnight between the 25th and 26th.

Our County Court Letter.

FISH TEAS AND PTOMAINE POISONING.

In the recent case of *Amman and wife* v. *Lockhart Smith & Co. Ltd.*, at Newcastle-on-Tyne County Court, the claim was for £100 in respect of an attack of ptomaine poisoning, suffered by the female plaintiff. This was alleged to have been due to her having eaten a fish tea at a café in High Street, Sunderland, but this was denied by the defendants as owners. Their manager stated that fish fillets, of the kind said to have caused the illness, were so popular that 3,000 portions a week were sold in the defendants' cafés. Many customers had the same kind of meal, on the same day as the plaintiff, but there had been no other complaint. Corroborative evidence as to purity was given by a waitress, two cooks, and a director of the firm supplying the defendants with ready-cooked fish fillets. His Honour Judge Thesiger observed that the case deserved careful judgment, as many firms might prefer to settle such a claim out of court, rather than have the undesirable publicity, even of a successful defence. He was not satisfied that the illness was due to the meal, and alternatively, the plaintiff might have had reactions to perfectly wholesome food, which would not affect one person in a thousand, as one man's meat was another man's poison. Judgment was therefore given for the defendants, with costs.

ENCROACHMENT BY BUILDING.

In the recent case of *Jackson* v. *Sylvester*, at Newcastle-under-Lyme County Court, the claim was for £2 damages, and for an injunction restraining the defendant, his servants or agents, from continuing and repeating the wrongful erection of a workshop upon part of the plaintiff's pigstye. The plaintiff's case was that he bought his house from the common vendor in May, 1929, and the defendant bought his in September, 1932. There was a common yard at the rear, upon which, *inter alia*, three pigstyes had been built, in place of a dividing wall which had been pulled down, leaving no line of demarcation between the two premises. The defendant's case was that the action was misconceived, as the encroachment (if any) took place twelve months before he acquired his property, and he was not responsible for the removal of any dividing wall. The existence of the latter was also denied by a previous owner, called by the defendant. His Honour Judge Ruegg, K.C., held that each house originally had its pigstye, the enclosures being the same size, and the removal of the dividing wall was unjustifiable. Judgment was given for the plaintiff for 1s. with costs on Scale B, and the injunction was withheld—in reliance upon the defendant's undertaking to remove the workshop.

DAMAGE BY RUNAWAY CATTLE.

The principle of *Tillett* v. *Ward* (1882), 10 Q.B.D. 17, was followed in the recent case of *Drayton* v. *Young* at Boston County Court. The plaintiff, while cycling near a cattle market weighing machine, had been knocked over by a runaway cow, and he therefore claimed damages for negligence. The evidence was that the cow had jumped out of the defendant's lorry, which had been opened on to the highway instead of being backed into a gateway. The defendant's driver stated that he placed the lorry so that its doors were level with the entrance to the market, which was down an alleyway. An assistant had stood on each side, and two beasts were guided safely down the alleyway, but the third was wild and escaped. The reason for not backing the lorry into the alleyway was that the main road would have been obstructed. It was submitted that three men were enough to control the animals, and that the men could not be responsible for the caprice of one cow. His Honour Judge Langman held that it was common knowledge that cattle, after being penned up, were not likely to act normally when released from a lorry. The possibility of danger should have been foreseen, and it was negligent to unload them on to the highway. A reasonable course would have been to have backed the lorry to the alleyway, and to discharge the cattle where they would have been fenced off from the public. Judgment was therefore given for the plaintiff for £11 10s. and costs.

RECENT DECISIONS UNDER THE WORKMEN'S COMPENSATION ACTS.

WINDOW CLEANER'S FRACTURED WRIST.

In *Newbold* v. *Platts*, at Loughborough County Court, a review was applied for in the following circumstances: in December, 1932, the respondent had broken his wrist, and was away from work for two or three months. On resuming work, he was dismissed for bad workmanship, viz., inability to clean the corners of windows, but he was re-employed under an arrangement to pay him also 3s. a week compensation. The applicant's case was that the respondent was now earning 29s. 6d. a week on his own account, and the medical evidence showed that the bone was now firmly united, the function of the joint was equal to its pre-accident state, and the movement would no longer interfere with his work. His Honour Judge Hildyard, K.C., held that there was no complete recovery, to justify a termination of the agreement, and the application was therefore dismissed, with costs.

ADDED PERIL.

In *Keogh* v. *Coggins and Griffiths (Liverpool) Limited*, at Liverpool County Court, an award was applied for on the grounds that the applicant's deceased husband had fallen from the m.v. "Opawa" (in November, 1933), when the men were told to muster on the quayside, preparatory to her moving to another berth. Liability was denied, on the ground that the accident occurred through the deceased not using the rope ladder provided. Instead, he had slid down the rope, carrying his coat over his arm, before he could be stopped by the supervising stevedore, as it was a breach of rules to leave a vessel in that manner. His Honour Judge Procter held that the accident occurred through the deliberate and foolish act of the deceased, and judgment was given for the respondents, with costs.

ORDER FOR FURTHER PARTICULARS.

In *Organ* v. *Davis* at Weston-super-Mare County Court, an application was made for an order for further particulars in the following circumstances: the respondent, while under age, had had an accident in February, 1931, and had had compensation for total incapacity until October, 1932. On attaining 21, she applied for a review, and it was held that (1) but for the accident, she would have been earning 18s. 6d. per week; (2) she was still totally incapacitated, and entitled to compensation at 13s. 10½d. a week. That amount had been paid ever since, but in December, 1934, the applicant applied for a review, on the ground that the respondent was not taking reasonable steps to obtain employment, and was fit for suitable work. The respondent's solicitors applied for particulars of (*a*) the sum to which the weekly payments should be diminished, and also (*b*) what she could do and earn. The applicant's case was that he could not be required to specify any sum or be pinned down to any figures as this would involve a forecast of the court's decision. His Honour Judge Parsons, K.C., held that the particulars would make the issues clearer, with less likelihood of some technical point being relied upon, as a factor on the question of costs. An order was therefore made as asked.

Correspondence.

[*The views expressed by our correspondents are not necessarily those of* THE SOLICITORS' JOURNAL.]

"May it please your Lordship."

Sir,—Can any of your readers indicate how old is the opening address of Counsel quoted above?

I have before me the shorthand notes of a case before the Tribunal Civil de la Seine on the 13th February, 1935.

The plaintiffs la Société "X" were represented by Maitre Reibel. The defendants la Société "Y" were represented by Maitre de Cagny.

I notice somewhat a similar phrase in the opening address of both Counsel.

The following is an extract from the opening of Maitre Reibel:—

"Messieurs,

"J'ai l'honneur de me présenter devant le Tribunal pour la société 'X' et de conclure à ce QU'IL PLAISE AU TRIBUNAL . . ."

The following is an extract from the opening of Maitre de Cagny:—

"J'ai l'honneur, Messieurs, de me présenter pour la Société 'Y' et mes conclusions tendent à ce QU'IL VOUS PLAISE débouter purement et simplement la Société 'X' de toutes ses demandes, fins et conclusions."

AN OCCASIONAL CORRESPONDENT.

21st February.

Claims against the L.P.T.B.

Sir,—A large number of solicitors who have pending claims against the old London General Omnibus Company and Companies of a like nature, which are now amalgamated in the London Passenger Transport Board, seem to be unaware that the proposed defendants are now a public authority and in consequence have the protection of the Public Authorities Protection Act 1893. It frequently happens that proceedings are delayed for at least six months while negotiations take place, or until a fairer estimate of the injured person's damage can be ascertained. To delay these negotiations beyond six months disentitles the plaintiff to any remedy, should the Transport Board set up their statutory defence, and further than this, exposes the solicitor who has overlooked the change in status of the defendant to an action for negligence. (*Fletcher and Son* v. *Jubb, Booth and Helliwell*, [1920] K.B. 275.) It is believed to be the practice that if an offer has been made by the Board, which is not accepted within six months, the Board will stand by their offer but that if proceedings are started for a greater sum, the statutory defence is or will be pleaded. The matter seems of sufficient importance to ask you to call the attention of your readers to the importance of bearing the position in mind when dealing with any such claims on behalf of clients.

6th March. SUBSCRIBER.

Obituary.

MR. E. E. G. WILLIAMS.

Mr. Ernest Edwin George Williams, barrister-at-law, of Paper Buildings, Temple, died at his home at Wimbledon, on Wednesday, 20th March, at the age of sixty-eight. Mr. Williams was called to the Bar by the Inner Temple in 1905, and joined the South Eastern Circuit. He wrote several books on licensing and the law of railways. He had been honorary secretary of the Society of Our Lady of Good Counsel since its formation in 1926, and he was a Fellow of the Royal Statistical Society.

MR. G. H. DAVIES.

Mr. Gwyn Howard Davies, solicitor, a member of the firms of Messrs. Gwyn Davies & Co., of King William-street House, E.C., and Messrs. Howard A. Laurance & Co., of Conduit-street, W.1, died recently at the age of fifty-four. He was admitted a solicitor in 1910.

MR. J. G. HOPWOOD.

Mr. John Gilbert Hopwood, solicitor, head of the firm of Messrs. J. G. Hopwood & Co., of Liverpool, died on Friday, 15th March. Mr. Hopwood was admitted a solicitor in 1919.

MR. R. G. MIDDLEMISS.

Mr. Robert Gale Middlemiss, solicitor, a partner in the firm of Messrs. Middlemiss, Pearce and Miller, of Hull, died on Thursday, 14th March, at the age of seventy-one. Mr. Middlemiss, who was admitted a solicitor in 1885, was vice-president of the Hull Seamen's and General Orphanage.

MR. M. NICHOLSON.

Mr. Montague Nicholson, retired solicitor, of Doncaster, died in a nursing home on Friday, 15th March, at the age of fifty-four. Mr. Nicholson was formerly deputy coroner for Doncaster County area.

COL. W. A. E. STAMP.

Colonel William Arthur Edmund Stamp, T.D., solicitor, a partner in the firm of Messrs. Dunning, Rundle & Stamp, of Honiton, died on Thursday, 14th March, at the age of fifty-seven. Colonel Stamp was admitted a solicitor in 1901.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Estate Duty—INCIDENCE OF.

Q. 3141. Advice is requested in the circumstances following: Under the will of X, deceased, A was entitled during her life to the income produced by a share of the residue of the estate of X. A has recently died, and owing to the cesser of her life interest as above, estate duty is now payable on the capital value of the above share of residue in which A had the life interest. Will you please advise whether this estate duty is ultimately payable out of the estate of X or out of the estate of A? The will of X contains no reference to death duties, except a provision for payment of testamentary expenses.

A. The duty is borne by the actual share of residue of which A was entitled to the life interest. If there is a further life interest succeeding A's, any interest payable on the estate duty should be discharged out of income, i.e., borne by the succeeding life owner.

Partial Intestacy—EFFECT OF NOTIONAL CONVERSION.

Q. 3142. A testator by his will bequeathed to his niece "free of all duties my freehold house situate in..... known as 'The Moorings' (including the garden buildings orchard Mission Hall and stabling) . . . for her own use and benefit." He also bequeathed all his other property by name and specifically to various other people and bequeathed "the residue of my personal property whatsoever and wheresoever and the following real estate." Then follows specific properties mentioned by name "unto my Trustees to pay the income therefrom to my said wife during her life." There is no residuary bequest of realty. Unfortunately one cottage is omitted. It was almost certainly intended to be included in the first bequest to his niece, as it is built on to "The Moorings," but it is a separate house and separately occupied, and we are of the opinion that there is an intestacy as regards this property, which is worth about £300. Will you please give us your opinion as to whether: (1) This property passes absolutely to the wife: A.E.A., 1925, s. 46 (1) (i) (the property being under the value of £1,000) and s. 49 (*a*) and s. 55 (1) (vi); or (2) The wife has only a life interest in the property in view of the fact that on a partial intestacy there is an express trust for sale: s. 33 (*a*), and *Re McKee* [1931] 2 Ch. 145, there is a notional conversion as from death and the property therefore comes under the direction in the will for the distribution of the residuary personalty.

A. The will is to be construed "with reference to the real and personal estate comprised in it, to speak and take effect as if it had been executed immediately *before* the death of the testator, unless a contrary intention shall appear by the will": Wills Act, 1837, s. 24. The destination of any property under the will cannot, therefore, it is submitted, be affected by a conversion taking effect *on* the death of the testator. The opinion is accordingly expressed that the widow takes absolutely.

Removal of Hairdressers' Fixtures.

Q. 3143. L demised a shop to T for a term of twenty-one years, which T fitted out as a hairdressers' shop. Part of the fittings, including the basins, were obtained by T under a hire-purchase agreement from X. The basins were affixed to the building only by means of the water supply and waste pipes. T fell in arrear with the rent and L obtained a forfeiture of the lease and possession through the court. X now claims to be entitled to remove the basins. L had no notice of the hire-purchase agreement before the forfeiture. Is X entitled to enter the shop and remove the basins, and is the position the same assuming L had demised the shop to a new tenant before notice of X's claim?

A. The point does not appear to be covered by authority, and the nearest approach (on facts) to the present case is *British Economical Lamp Co. Ltd.* v. *Empire* (*Mile End*) *Ltd.* (1913), 29 T.L.R. 386. X is therefore not entitled to enter the shop and remove the basins. If, however, L had demised the shop to a new tenant, before notice of the claim of X, L would be liable in damages for conversion.

Sealing of Instruments by Company.

Q. 3144. With regard to the sealing of instruments by a company incorporated under the Companies Act, 1929, the article regulating this is the same as Art. 71 of Table A, except that the words "two directors" are substituted for the words "a director." The company has two members only, who are both directors, and one of them is also the secretary. There are no other officers. Does the provision in the article to the effect that the seal must be affixed in the presence of and the instrument signed by two directors and of the secretary or such *other* person imply that in a case such as this the same man cannot sign both as director and again as secretary? The word "other" seems to imply that they must be separate persons.

A. The article does not imply that the same man cannot sign as director and again as secretary. The article only means that, if the directors so desire, they can dispense with the secretary's signature, and appoint some other person to sign in his place. In other words, the signature of the secretary is not indispensable, but—if he is available—his signature is not invalidated by the circumstance that he also signs in another capacity, i.e., as director.

Assignment of Benefit of Creditors—SALE OF ONLY LAND AFFECTED THEREBY—CUSTODY OF DEED OF ASSIGNMENT.

Q. 3145. A debtor executed a deed of assignment of property for the benefit of creditors in the usual form under which he appointed a trustee, conveyed his freehold property to his trustee in fee simple, made a declaration of trust with regard to his leasehold property and appointed the trustee his attorney in respect of such leasehold property. The deed also contained the usual assignment and transfer of all the debtor's other assets, the usual release by the creditors and the other usual powers, provisions and conditions. On a sale of the only real or leasehold property which belonged to the debtor: (*a*) Is the purchaser entitled to the deed of assignment for the benefit of creditors if the property is freehold? (*b*) Is the position different if the property is leasehold?

A. (*a*) This would apparently depend upon whether the trustee's duties were completed upon the sale of the property and the distribution of the proceeds of sale. If they were so completed then the purchaser would be entitled to the deed, but if not then the vendor-trustee would be entitled to retain it. (See L.P.A., 1925, s. 45 (9) (*b*)). (*b*) We do not think so. The sub-section quoted refers to any "documents of title" and "land" includes land of any tenure (L.P.A., 1925, s. 205 (1) (ix)).

To-day and Yesterday.

LEGAL CALENDAR.

18 MARCH.—Sir Dudley Digges died on the 18th March, 1639, less than three years after he succeeded Sir Julius Cæsar as Master of the Rolls. His death, according to a contemporary, was regarded as a "public calamity," for "his understanding few could equal and his virtues fewer would." He was "intelligent, eloquent and ready as a public man and pious, amiable and generous in his private life." He belonged to Gray's Inn, where he was a Bencher, and his portrait by Cornelius Jansen perpetuates his memory there.

19 MARCH.—How short may be the step from worship to litigation is illustrated by the case of *The King* v. *Fowle*, tried by Mr. Justice Bayley on the 19th March, 1816. An obstinate old gardener had got into the habit of using a particular pew in the Church of St. Mary, at Sandwich, although he was not a parishioner. One Sunday he was told that the place was required for someone else. He refused to move, and one of the churchwardens, a brewer, sent for two of his workmen, who seized the intruder by the collar, dragged him along the aisle and thrust him out of the Church. The result was a prosecution for assault, and the learned judge, having held the mode of removal to have been improper, the verdict was "Guilty."

20 MARCH.—Poor Clifford's Inn, now only a bodiless ghost in legal history, gave rise to a leading case on the 20th March, 1902, when the Court of Appeal decided that though the individual members of the Society had long dealt with the property as their own, it was held by the trustees upon trust for charitable purposes. Its history was traced from the indenture of 1618, which declared the intention of the grantors that Clifford's Inn "shall and may hereafter continue to be employed as an Inn of Chancery for the furtherance of the practices and students of the Common Law of the Realm."

21 MARCH.—Sir George Jessel, Master of the Rolls, died on the 21st March, 1883, having performed his judicial duties up to within a week of his death.

22 MARCH.—On the 22nd March, 1861, Mathew and Charles Wedmore were tried at Taunton Assizes for murder. Their great uncle, a Chelsea pensioner, had lived with his wife in a cottage which he owned. He had an orchard and a cow, and he had saved some money. One night, the two young ruffians forced their way into the house, battered the old people and stole whatever they could find. The wife died, and each of the prisoners accused the other of striking the fatal blow. Mr. Baron Martin directed the jury that, if their common purpose was robbing with violence, they were both guilty. They were convicted and hanged together.

23 MARCH.—For over three years Mr. Ludlow, a prosperous cattle-dealer, had always slept in Room No. 17 when he stayed at the Angel Inn at Ludlow, but on the 19th August, 1840, he took a different room. That night the occupant of No. 17 awoke to find someone in the act of cutting his throat. At the Oxford Assizes, on the 23rd March, 1841, Josiah Misters, an impecunious young man, on whom suspicion fell as a result of his conduct before and after the crime, was tried before Mr. Baron Gurney for attempted murder. Robbery seems to have been the motive. He was convicted and hanged, protesting his innocence. The landlord of the "Angel" was so shaken by the crime that he went mad.

24 MARCH.—Chief Justice Dyer died on the 24th March, 1582, and his judicial qualities are immortalised in his epitaph:—

"Settled to heare but very slowe to speake
Till either part, at large, his minde did breake
And when he spake, he was in speeche repos'd
His eyes did search the simple suitor's harte;
To put by bribes his hands were ever closed,
His processe just, he took the poor man's parte."

THE WEEK'S PERSONALITY.

Sir George Jessel, the son of a substantial Jewish merchant, was the first member of his race to attain judicial honours in England. He brought to the office of Master of the Rolls "the aptitudes of a man of business, a logical faculty naturally acute and sharpened by severe discipline, a knowledge of English law none the less wide, profound and minute because he had found time to master the general principles of Roman law and the modern codes founded thereon, and could estimate more justly than most Englishmen the relative merits and defects of the two systems . . . His judgments, which were always remarkably full and lucid, were rarely appealed from and still more rarely reversed. His self-confidence was very great." He presided for ten years in the Court of Appeal during the critical period when, as a result of the first Judicature Act, Common Law and Equity were being fused into one. According to his own estimate, Lord Hardwicke was the greatest of equity judges. Lord Cairns he placed second, and he was inclined to place himself third. In 1883, he was attacked by diabetes, but with characteristic assiduity he refused to relinquish his judicial duties and died less than a week after his last appearance in court. He was buried in the cemetery of the United Synagogue at Willesden.

LAW AND THE SCHOOLBOY.

During a case at the Lewes Assizes, a schoolboy witness was asked by Sir Henry Curtis Bennett whether he was going to the Bar when he left school. "No, sir," he replied. "Not even after your experience here to-day?" "No, sir." Lord Hewart suggested that he might reconsider his decision, but he only shook his head. This scale of values seems to be that which Lord Darling once indicated in his summing-up in an action for negligence brought by a boy against a rural district council: "One might be quite as happy with little money in the navy as one could be with a lot of money at the Bar. There may be nothing in the world now open to the boy but to become a King's Counsel, or worse, a judge." The majesty of the law does not always impress the minds of children. The future Lord Chancellor Hatherley accompanying his father, a City Alderman, to the Old Bailey, took an early disgust to the proceedings there, and when he went to the Bar practised in Chancery. On the other hand, it was a case at the Bath Quarter Sessions which first turned the youthful mind of the future Mr. Justice Day to the law.

JUSTICE IN THE RAW.

A recent letter in *The Times* suggested that most African natives "prefer sometimes to suffer wrongfully at the hands of their own tribal judges rather than to receive an apparently higher form of justice from an alien magistrate." Though this is probably often the case, the quality of British justice is nevertheless generally appreciated. Thus, a story is told of a native brought before a judge and jury in a Rand court on a serious charge. No counsel appeared for him, and the interpreter asked: "Haven't you a lawyer to talk for you?" Pointing to the red-robed judge, the man replied: "No. What do I want a lawyer for? That old chief with the red blanket will see that I get justice." The writer of the letter also argued that the niceties of European law, whereby offenders might escape through a flaw in procedure, was regarded as "a strange form of lunacy." That, of course, is not so much the native as the lay mind at work. A story from India tells of an officer exercising judicial functions when an epidemic had incapacitated the local magistrates. In one case, an old ruffian had cut off his girl-wife's nose, but his counsel started making out such a plausible case in his defence that the temporary judge, with his non-professional outlook, stopped him for, he said, "if you go on, I shall believe you against my own judgment." He ordered the prisoner an immediate flogging. Told he could not do so, he replied: "Can't I? Listen." The yells of the prisoner to whom the punishment was already being administered filled the court.

Reviews.

Who's Who in Local Government, 1935. London: The Municipal Journal, Ltd. 15s. net.

This new publication should prove of great usefulness to all those who are connected in any way with local government. Its preparation, we learn from the preface, was inspired by the belief that there was a distinct need for such a work in Great Britain, which is pre-eminently a country of local government. The present year is an appropriate one for its publication, in view of the celebration of the centenary of local government in its present form and of the celebration of the Silver Jubilee of His Majesty the King. In addition to nearly 400 pages of biographies of local government administrators, the volume contains a directory of chief officers of local authorities, a list of lord mayors and mayors of cities and towns and chairmen of county councils, a directory of associations and societies, and a chapter entitled "1835-1935: A Century of Local Government," by C. Kent Wright, Town Clerk of Stoke Newington. We are glad to learn that "Who's Who in Local Government," will become an annual publication.

Life and Death at the Old Bailey. By R. THURSTON HOPKINS. 1935. Demy 8vo. pp. (with Index) 318. London: Herbert Jenkins, Limited. 10s. 6d. net.

Other books have told the story of the Old Bailey, but none has captured its spirit so intimately as this, even though the scene shifts perhaps rather too often to Scotland Yard. It is rambling in the best sense of the word—in the sense in which an old inn is rambling. Its crannies and corners are full of surprises and curiosities, of unexpected memories and revelations. History and anecdote, grim, gay or ghostly, mingle so bewilderingly in these pages with practical information on the language and methods of crooks, ancient and modern, that it is almost impossible to classify such a book. If you would know how the old Old Bailey struck young Charles Dickens, or what impression its demolition made on a *Daily Mail* reporter in 1902, these pages will tell you. They span the whole human stream which has flowed by Newgate Gaol and its courts.

Books Received.

The Law Relating to Covenants in Restraint of Trade. By the late F. A. GARE, B.A., B.C.L., of Lincoln's Inn, Barrister-at-Law. 1935. Demy 8vo. pp. xv and (with Index) 164. London, Liverpool, Birmingham and Glasgow: The Solicitors' Law Stationery Society, Ltd. 10s. 6d. net.

French Law as applied to British Subjects and Companies. By RAOUL AGHION, International Lawyer. 1935. Demy 8vo. pp. xv and (with index) 144. London: Stevens & Sons, Ltd. 10s. net.

Russell on the Power and Duty of an Arbitrator and the Law of Submission and Awards. 1935. Royal 8vo. pp. lvi and (with index) 730. London: Stevens & Sons, Ltd.; Sweet and Maxwell, Ltd. £2 2s. net.

The County Courts Consolidation Act, 1934. By His Honour Judge MCCLEARY, County Court Judge of Circuit No. 12. 1935. Demy 8vo. pp. xxxix and (with Index) 270. London: Butterworth & Co. (Publishers), Ltd. 25s. net.

The Estates Gazette Digest of Cases, 1934. Edited by DONALD MCINTYRE, B.A., LL.B., of Gray's Inn, and the South-Eastern Circuit, Barrister-at-Law. 1935. Demy 8vo. pp. xi and (with Index) 332. London: The Estates Gazette, Ltd. 15s. 6d. post free.

Laughter in Court. By DUDLEY BARKER. 1935. Foolscap 8vo. pp. vii and 174. London: Methuen & Co., Ltd. 5s. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London, Liverpool and Birmingham.]

Notes of Cases.

House of Lords.

Birmingham Corporation *v.* **Barnes (Inspector of Taxes).**

Before Lord Atkin, Lord Tomlin, Lord Russell of Killowen, Lord Macmillan and Lord Wright.

8th March, 1935.

INCOME TAX—TRAMWAYS—ACTUAL COST TO TAXPAYER—DEDUCTIONS—WEAR AND TEAR—MACHINERY AND PLANT.

The question on this appeal was whether the appellant corporation were entitled on the deduction allowable for wear and tear of machinery and plant to treat as part of the actual cost to them of the extension and renewal of their tramway tracks so much of the cost of the works as had been met by contributions made to them in aid of such cost by the Dunlop Rubber Company and the Unemployment Grants Committee. The question arose as to the amount which the corporation was entitled to claim as an allowance for wear and tear under r. 6 of Cases I and II of Schedule D. The Inspector of Taxes claimed that the actual cost to the corporation must be measured by deducting from the total expenditure the amounts paid to them by the Dunlop Company and the Committee. Finlay, J., held that the actual cost to the appellants of the tracks in question was the total sum paid by the appellants without deducting the sums paid to them by the Dunlop Company or the Committee. The Court of Appeal (the Master of the Rolls dissenting) allowed the Crown's appeal holding that the actual cost to the appellants was the sum paid by them less the above sums paid by the Company and the Committee. The Corporation of Birmingham now appealed to the House of Lords.

Lord ATKIN, in giving judgment, said he would allow the appeal. In his opinion the words "the actual cost to the person by whom the trade is carried on" used in this context had no relation to the source from which that person had received the money which he had expended on the plant. The word "actual" gave him no assistance. He did not read actual cost to mean anything more than costs accurately ascertained. But it was said that the words "to the person" plainly indicated that the section was intending to confine the relief to an aggregate equal to the sum which the person had defrayed out of his own resources. He confessed he did not think that that was the meaning of the words. What a man paid for construction or purchase seemed to him (his lordship) to be the cost to him whether some one had promised or given him the money which recouped him what he had spent. The same result was arrived at by saying that actual cost to the person was the same thing as the amount expended by the person. One was assisted in that construction by the words at the end of sub-r. (6) of r. 6. In the result he found himself in agreement with the Master of the Rolls and Finlay, J. The appeal would be allowed and the order of Finlay, J., restored, and the appellants would have the costs in that House and in the Court of Appeal.

The other noble and learned Lords concurred.

COUNSEL: *A. M. Latter*, K.C., *Wilfrid Greene*, K.C., and *Blanco White*; *The Attorney-General* (Sir Thomas Inskip, K.C.) and *Reginald Hills*.

SOLICITORS: *Sharpe, Pritchard & Co.*, for the Town Clerk, Birmingham; *Solicitor of Inland Revenue*.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

Judicial Committee of the Privy Council.

Dawsons Bank, Ltd. *v.* **Japan Cotton Trading Co., Ltd.**

Lord Tomlin, Lord Russell of Killowen and Sir Lancelot Sanderson. 21st February, 1935.

CONTRACT—RICE—LIEN BY BANK—SALE TO PURCHASER WITHOUT NOTICE—DELIVERY WITHHELD—CLAIM TO

RECOVER CONTRACT PRICE FROM BANK—MEANING OF "O.K." ON DELIVERY ORDERS AND INVOICES.

On the 18th April, 1930, a contract in writing was entered into between one Saw Kai, a paddy trader, and the present respondents, the Japan Cotton Trading Co., Ltd., by which the former sold to the latter 1,200 bags of rice to be delivered on the 15th May, 1930, and to be milled at the N mill, of which the appellants, Dawsons Bank, Ltd., were at all material times the mortgagees in possession. That contract was witnessed by Ba Maw, the manager of the N mill. Saw Kai's produce at the N mill was in fact subject to securities in favour of the appellant bank for advances made to him, but that fact was not known to the Japanese company. Saw Kai signed two documents, one a delivery order addressed to "the Godown Master" at the N mill, requesting him to deliver to the Japanese company the rice. The other was an invoice or bill to the Japanese company for the price of the rice. On each document were placed the letters "O.K.," and Ba Maw, the mill manager, signed his name underneath those letters. The Japanese company paid Saw Kai the amount shown on the invoice, and he then absconded without having paid off the bank's security, with the result that Ba Maw, the manager of the mill, received no authority from the bank to release the rice. The Japanese company thereupon claimed against the bank for the contract price. The Rangoon High Court gave judgment in favour of the Japanese company. The bank now appealed.

LORD RUSSELL OF KILLOWEN, in giving the judgment of the Board, said that the vital issue was whether the bank was entitled to assert its security against the claim of the Japanese company to delivery of the rice. The judgments of the courts below ultimately depended on the meaning of the letters "O.K.," on the delivery orders. Without some assistance in the way of evidence, their lordships might find themselves in a difficulty, and all the more so since the origin of that commercial barbarism (which, according to the Oxford dictionary, was already in use as far back as 1847) was variously assigned in different works of authority. The general view seemed to be that the letters hailed from the United States and represented a spelling, humorous or uneducated, of the words "All correct." Another view was that they represented the Choctaw word *okeh*, which signified "So be it." The evidence in the case as to the meaning of the letters "O.K." was sometimes confused with the witness's contention as to what Ba Maw intended them to denote. The question was not what Ba Maw intended to represent by placing the letters on the delivery orders, but what the letters meant when placed there. The only conclusion at which, in their lordships' opinion, it was possible to arrive, was that the letters "O.K." on the delivery orders and bills meant substantially what Ba Maw said that they meant, namely, that the details contained in those documents were correctly given: in other words, they constituted a statement by Ba Maw that there was at the N mill a certain quantity of rice the property of Saw Kai. That was a statement which Ba Maw was entitled to make, and it therefore bound the bank, but it was not a representation that in fact the rice was free of all encumbrances, and it therefore could not ground an estoppel so as to prevent the bank from asserting their rights as encumbrancers. An estoppel had not been established, and the appeal would, therefore, be allowed.

COUNSEL: *L. de Gruyther*, K.C., and *Pennell*, for the appellants; *A. M. Dunne*, K.C., and *A. M. Talbot*, for the respondents.

SOLICITORS: *J. E. Lambert; Bramall & Bramall.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Mr. Percy Ralph Evans, retired solicitor, of Bristol, founder of Messrs. Taylor, Sons and Corpe, solicitors, of Bristol, left £38,178, with net personalty £35,220.

Court of Appeal.

In re Bolsom Brothers (1928) Ltd.

Lord Hanworth, M.R., Romer and Maugham, L.JJ.
21st February, 1935.

COMPANY—MEMORANDUM OF ASSOCIATION—ALTERATION OF OBJECTS—PETITION—POWER TO CARRY ON NEW BUSINESS.

Appeal from a decision of Eve, J. (79 SOL. J. 68).

In 1928, the company was incorporated with a capital of £102,000. The principal objects were to purchase and carry on the undertaking of Bolsom Brothers Limited, dealers in shoes, and the retail mail order business of Morris Bolsom in footwear and other articles. The objects clause in the memorandum was in common form and contained extensive powers. Since 1928, two subsidiary companies had been formed, one of them to develop the sale of goods by small instalments. In 1934, it was resolved to alter the memorandum by adding to the objects the carrying on of about sixty different classes of business and that of a universal store. The petition for sanction was opposed by a minority of shareholders on the ground that the business proposed had no connection with the original objects. Eve, J., dismissed the petition, but fresh evidence was now adduced that many of the businesses sought to be added were already being carried on, this petition being brought to regularise the position. Whereas, in 1933, the company had made a loss of £13,000, in 1934 it had made a small profit.

Lord HANWORTH, M.R., allowing the appeal, said that in view of the further evidence the alterations should be sanctioned, provided they were limited to the businesses already being carried on by the company.

ROMER, L.J., agreed.

MAUGHAM, L.J., agreed and added that it was not intended to cast any doubt on the observations of Neville, J., in *In re John Brown & Co.*, 112 L.T. 232.

COUNSEL: *Christie*, K.C., and *J. Lindon; H. Parry.*
SOLICITORS: *Simmonds & Simmonds; Lucien Fior.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Knight *v.* World Barter and Trading Co. Ltd.

Greer, Maugham and Roche, L.JJ. 7th March, 1935.

COMPANY—DIRECTOR'S FEES—CHAIRMAN'S FEES—ARTICLES OF ASSOCIATION—TERMS OF REMUNERATION—CHAIRMAN'S SERVICES—WHETHER THEY WERE TO BE REMUNERATED AS ADDITIONAL SERVICES.

Appeal from a decision of Branson, J. (78 SOL. J. 840).

In June and July, 1933, while the World Economic Conference was sitting in London, S. approached the plaintiff, Mr. Holman Knight, K.C., M.P., with proposals for the promotion of an international trading company based substantially on barter, and in this connection the plaintiff put him in touch with the Soviet Embassy. In September, the defendant company was incorporated, the plaintiff being one of ten directors. Shortly afterwards, he was elected chairman at a remuneration of £500 a year. Negotiations with certain Russian personalities continued. Under the articles of association, directors were to be paid £500 a year out of the net profits, and, in addition, a sum equivalent to 5 per cent. of the net profits was to be divided equally among them. Later, the article was amended to the effect that the directors' salaries were to be £5,000 a year, to be divided among them in such proportions as they themselves should determine, and in default of determination, equally. In November, the plaintiff resigned owing to a difference of opinion on a matter of policy. In this action he claimed fees as chairman and as a director. Branson, J., held that the claim for director's fees, having been made before the end of the company's financial year, was premature, but that the claim for fees as chairman succeeded. The defendants appealed.

GREER, L.J., allowing the appeal, said that it had been argued that the resolution fixing the chairman's remuneration should be treated as a resolution of the board of directors to pay for additional services rendered by the plaintiff to the company. To succeed it must be shown that his services were treated by the board as additional services, and that the board had passed the resolution that he was to be paid for them as such. The plaintiff's claim failed.

MAUGHAM and ROCHE, L.JJ., agreed.

COUNSEL: *P. Sykes; Gillis.*

SOLICITORS: *R. G. Percival; Medlicott & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Appeals from County Courts.

Brown *v.* **Monmouthshire County Council; Thom** *v.* **Same; Partridge** *v.* **Same; Buckley** *v.* **Same.**

Lord Hanworth, M.R., Slesser and Roche, L.JJ.
11th and 12th March, 1935.

LOCAL GOVERNMENT—MEDICAL SERVICES—CONFINEMENTS—DOCTORS CALLED IN BY MIDWIVES—PAYMENT—REGULATION OF MINISTRY OF HEALTH—*Ultra Vires*—MIDWIVES ACT, 1918 (8 & 9 Geo. 5, c. 43), s. 14.

Appeals from Newport County Court.

The plaintiffs were four doctors who claimed fees under s. 14 (1) of the Midwives Act, 1918, in respect of services rendered when called in by certified midwives in such emergencies as were contemplated by that section. The defendants were the local supervising authority under the Midwives and Maternity Homes Acts, 1902-26, and resisted the claims on the ground that they were not liable by reason of a regulation made by the Minister of Health in 1922, prescribing a scale of fees and also providing that no fee should be payable "where the doctor has agreed to attend the patient under arrangement made by or on behalf of the patient or by any club, medical institute or other association of which the patient or her husband is a member, or where the doctor is under obligation to give the treatment to the patient under the National Health Insurance Acts, 1911-22." Three of the plaintiffs were retained by agreement by the Ebbw Vale Workmen's Medical Aid Society for the purpose of giving medical treatment. The fourth plaintiff had no such agreement, but attended a number of persons who had a poundage system under which, in given circumstances, they were entitled to the services of a medical man. The county court judge dismissed all the actions.

Lord HANWORTH, M.R., allowing the appeal, said that under s. 14 of the Act there was a duty on the midwife to call in a medical practitioner, and that assistance being given, there was a duty on the local supervising authority to pay a sufficient fee. The section gave power to fix a scale of fees, but the regulation here in question determined matters which did not properly belong to a scale of fees and which might be more suitably considered in proceedings under s. 14 (4) to recover the fee from the patient. Moreover, a "sufficient fee" within the section had no relation to some other source from which the fee could be obtained. It was only intended to lay down that under the scale the doctors must be properly remunerated. The regulation was *ultra vires*.

SLESSER and ROCHE, L.JJ., agreed.

COUNSEL: *Dickens; R. Micklethwait.*

SOLICITORS: *Hempsons*, agents for *Le Brasseur & Co.*, of Newport; *Andrew, Purves, Sutton & Creery*, agents for *Thomas Hughes*, Clerk of the Monmouthshire County Council.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

Mr. John Cole, retired solicitor, of Buxton, formerly of Sheffield, left estate of the gross value of £12,471, with net personalty £12,345. He left, after a life interest: £200 to Trinity Hall, Cambridge.

High Court—Chancery Division.

In re **Midland (Amalgamated) District (Coal Mines) Scheme, 1930. James Oakes & Co. (Riddings Colliery) Limited** *v.* **Executive Board.**

Crossman, J. 20th, 21st and 22nd February and 4th March, 1935.

MINES—COAL—NON-SPECIAL MINE—ANNUAL OUTPUT—STANDARD TONNAGE—CLAIM FOR INCREASE—ARBITRATION—AWARD—OTHER NON-SPECIAL MINES—DECREASE OF THEIR STANDARD TONNAGE—MIDLAND (AMALGAMATED) DISTRICT (COAL MINES) SCHEME, 1930.

The company owned a non-special coal mine in the Derbyshire and Nottinghamshire section. An annual standard tonnage was fixed for it by the Executive Board and the Standard Tonnage Committee in October, 1934, under the Midland (Amalgamated) District (Coal Mines) Scheme, 1930. In November, the Board of Trade by an order which was to come into force on the 1st January, 1935, made certain amendments to the Scheme. In December, under cl. 28 of the Scheme, the company furnished to one of the arbitrators a complaint, claiming that a change of special circumstances entitled it to an increase in its standard tonnage. In February, 1935, the arbitrator stated his award in the form of a special case. The questions depended on the proper interpretation of the clauses of the amended Scheme which provided for appeals against annual output standard tonnages, and, in substance, raised the point whether in order that the variation made by the arbitrator in the annual output standard tonnage of a non-special mine to which he has awarded an increase should take place within the limits of the sectional tonnage of the section, the arbitrator, in revising or varying the standard tonnage of a non-special mine or awarding it an increase, should consider the special circumstances of other non-special mines in the same section or adjudicate on the reduction of their standard tonnage.

CROSSMAN, J., in giving judgment, said that the provisions in the amended Scheme for appeals against annual output standard tonnages were probably framed having regard to *New Hucknall Colliery Co.* v. *Standard Tonnage Committee*, 148 L.T. 565. They did not require the arbitrator to consider the special circumstances of other non-special mines or to deal with the question of decreasing their standard tonnage. If he awarded an increase to any non-special mine, it did not take effect until a corresponding decrease had been made in other non-special mines in the district. It was the duty of the Board and the Committee, when an increase had been awarded, to make a corresponding reduction in the standard tonnage of other non-special mines. The increase did not have actual material effect until this was done.

COUNSEL: *Macaskie*, K.C.; *J. Herbert* and *T. E. Jones*; *Sir Stafford Cripps*, K.C., *Radcliffe*, K.C., and *Houldsworth*.

SOLICITORS: *Andrew, Purves, Sutton & Creery*, agents for *Halmshaw & Wagstaffe*, of Barnsley; *Vincent & Vincent*, agents for *Owen V. Smithson*, of Leeds.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

In re **Kramer.**

Clauson, J. 4th March, 1935.

PRACTICE—MOTIONS—STANDING OVER GENERALLY.

This was a motion by a trustee in bankruptcy for a declaration that a sum of £85 alleged to have been paid to the respondent on or about 30th June, 1933, by the debtor, who was adjudicated bankrupt on 1st May, 1934, formed part of the property of the bankrupt distributable amongst his creditors, and for an order on the respondent for repayment of that sum, or of so much thereof as might be found due to the applicant. Counsel for the applicant stated that terms of settlement had been agreed in principle, but that certain matters had to be

adjusted before an agreed order could be taken on the motion, and asked that the motion should stand over generally.

CLAUSON, J., refused to order that the motion should stand over generally, but allowed the motion to stand over to an agreed date. He said that there were grave objections to motions standing over generally, and that the practice was not to allow it under any but the most exceptional circumstances. The motion would stand over until 25th March, 1935. If before that day the matter should be settled, and as a term of settlement the motion abandoned, application for the removal of the motion from the list by consent might be made on a common application form, which would be dealt with by the judge without any formal hearing.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

B. *v.* B.

Sir Boyd Merriman, P., and Bucknill, J.
1st February, 1935.

HUSBAND AND WIFE—SUMMONS ON GROUND OF CONSTRUCTIVE DESERTION — ALLEGED ABNORMAL SEXUAL PRACTICES COMPELLING WIFE TO LEAVE—HUSBAND'S DENIAL OF CHARGES—DESIRABILITY OF CORROBORATION—JUSTICES' DISMISSAL OF SUMMONS UPHELD.

This was the wife's appeal from the refusal of the Leicester City Justices on 23rd October, 1934, to grant her a maintenance order on the ground of desertion. The gravamen of the wife's case was her complaint that she had been compelled to leave her husband owing to an alleged abnormal sexual practice of his upon her (not constituting an indictable offence) which was adversely affecting her health. The parties were married in November, 1931, and lived together down to July, 1934. A doctor gave evidence at the hearing that the wife had made a complaint to him. The husband denied that the acts had ever taken place and produced affectionate letters from the wife written to him over a period during and subsequent to the time when the acts were alleged, and stated that the wife left him because she wanted to go to her mother. The justices, applying *Statham* v. *Statham* [1929] P. 131; 72 SOL. J. 387, C.A., found that the wife's evidence as to the husband's abnormal sexual practice upon her was not corroborated and stated that therefore they were not satisfied that the conduct of the husband had compelled the wife to leave him so as to constitute constructive desertion, and dismissed the summons.

Sir BOYD MERRIMAN, P., in giving jugdment, said that the wife herself stated that the real cause of complaint was the husband's alleged abnormal sexual practice. The court demanded that when a matrimonial offence was alleged the evidence of the spouse making the charge should, if possible, be corroborated, and not least with regard to matters about which the spouse would be so easily at the mercy of the other in relation to things which by their nature must happen in private. The necessity for corroboration, however, was not an absolute matter of law. Magistrates should direct themselves just as a judge should direct a jury that it was safer to have corroboration, but when that warning had been given and in the fullest form there was no rule of law to prevent the tribunal from finding the matter proved in the absence of corroboration. The magistrates in the present case had been perfectly right in insisting on directing themselves that they ought to be very careful not to find the equivalent of cruelty for the purposes of constructive desertion unless they could see some corroboration. With full consideration of what the real points were they had rightly come to the conclusion that the wife had not made out her case; the appeal therefore failed.

BUCKNILL, J., agreed.

COUNSEL: *F. L. C. Hodson* for the appellant; *Talbot Dyer* for the respondent.

SOLICITORS: *Woolley & Whitfield* for *Maurice E. Pisk*, Leicester; *Peacock & Goddard* for *Edwards & Frisby*, Leicester.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

TABLE OF CASES previously reported in current volume.

Parliamentary News.

Progress of Bills.

House of Lords.

Ayr County Water Bill.
Read Second Time. [19th March.

Cattle Industry (Emergency Provisions) Bill.
Read Second Time. [19th March.

Chester Water Bill.
Read First Time. [19th March.

Clacton-on-Sea Pier Bill.
Read Third Time. [20th March.

Coventry Canal Navigation Bill.
Read Second Time. [14th March.

Criminal Lunatics (Scotland) Bill.
Read Second Time. [19th March.

Folkestone and District Electricity Bill.
Read Third Time. [20th March.

Golders Green (Jewish) Burial Ground Bill.
Read Third Time. [19th March.

Herring Industry Bill.
Royal Assent. [14th March.

Increase of Rent and Mortgage Interest (Restrictions) Bill.
Read Second Time. [19th March.

Marlow Water Bill.
Read Third Time. [19th March.

Matrimonial Causes (Amended Procedure) Bill.
Read Third Time. [14th March.

Medway Lower Navigation Bill.
Read Second Time. [14th March.
Ministry of Health Provisional Order (County of Holland Joint Hospital District) Bill.
Read Second Time. [14th March.
Ministry of Health Provisional Order (Cumberland and Lancaster) Bill.
Royal Assent. [14th March.
Ministry of Health Provisional Order (Gloucester and Warwick) Bill.
Royal Assent. [14th March.
Ministry of Health Provisional Order (Guisborough Joint Small-pox Hospital District) Bill.
Read Second Time. [14th March.
Ministry of Health Provisional Order (Holland and Kesteven) Bill.
Royal Assent. [14th March.
Ministry of Health Provisional Order (Holland and Lindsey) Bill.
Royal Assent. [14th March.
Ministry of Health Provisional Order (Huntingdonshire Joint Hospital District) Bill.
Read Second Time. [14th March.
Ministry of Health Provisional Order (Leicester and Warwick) Bill.
Royal Assent. [14th March.
Ministry of Health Provisional Order (South Chilterns Joint Small-pox Hospital District) Bill.
Read Second Time. [14th March.
Newcastle-upon-Tyne Corporation (Quay Extension) Bill.
Read Third Time. [19th March.
Oxford Canal Bill.
Read Second Time. [14th March.
Parliament Act, 1911, Amendment Bill.
Read First Time. [20th March.
Post Office (Amendment) Bill.
Read Second Time. [19th March.
Post Office and Telegraph (Money) Bill.
Read Second Time. [19th March.
Rochdale Canal Bill.
Read Second Time. [14th March.
Saltburn and Marske-by-the-Sea Urban District Council Bill.
Read Second Time. [14th March.
Sharpness Docks and Gloucester and Birmingham Navigation Bill.
Read Third Time. [20th March.
Weaver Navigation Bill.
Read Second Time. [14th March.

House of Commons.

Cattle Industry (Emergency Provisions) Bill.
Read Third Time. [15th March.
Chester Water Bill.
Read Third Time. [18th March.
Folkestone and District Electricity Bill.
Read First Time. [20th March.
Glasgow Corporation Bill.
Read First Time. [14th March.
Government of India Bill.
In Committee. [20th March.
Great Western Railway Bill.
Reported, with Amendments. [14th March.
Lanarkshire County Council Bill.
Read Second Time. [19th March.
Land Drainage (Scotland) Bill.
Read First Time. [18th March.
London, Midland and Scottish Railway Bill.
Reported, with Amendments. [20th March.
Northern Ireland Land Purchase (Winding-up) Bill.
Read Second Time. [15th March.
Post Office (Amendment) Bill.
Read Third Time. [15th March.
Reading Corporation Bill.
Reported, with Amendments. [14th March.
Regimental Charitable Funds Bill.
Read Third Time. [18th March.
Salmon and Freshwater Fisheries Bill.
Reported, with Amendments. [19th March.
Sharpness Docks and Gloucester and Birmingham Navigation Bill.
Read First Time. [20th March.
Sheffield and South Yorkshire Navigation Bill.
Reported, with Amendments. [14th March.
Sunderland Corporation Bill.
Read Second Time. [18th March.
Superannuation Bill.
Read Second Time. [15th March.

Questions to Ministers.

HOUSING (DECONTROL).

Mr. THORNE asked the Minister of Health if he can state how many houses have become decontrolled since the Government's last Rent Restrictions Act came into operation?

Mr. SHAKESPEARE: No, Sir. The hon. Member is no doubt aware that no "C" class house has become decontrolled since the date named. No particulars of the number of "B" class houses which may have become decontrolled by the landlord's obtaining vacant possession are available. [18th March.

SETTLED LAND ACT (DEED RECORDS).

Mr. WHITE asked the hon. Member for Bosworth (Sir W. Edge) as representing the Charity Commissioners, whether the revenue from the recording of deeds under the Settled Land Act, 1925, is in accord with the estimate; and whether it will be necessary to introduce a supplementary estimate this year?

Mr. BLINDELL (Lord of the Treasury): I have been asked to reply. The revenue received by the Charity Commissioners from the recording of deeds under the Settled Land Act, 1925, is in excess of the estimate, and it will not be necessary to introduce a supplementary estimate this year. [14th March.

Societies.

United Law Clerks' Society.

At the 103rd Anniversary Festival of the United Law Clerks' Society, held at the Connaught Rooms on 18th March, The Right Honourable Lord TOMLIN OF ASH took the chair and, proposing the toast of "The Society," said that it was not often sufficiently recognised how much every one depended upon what others did or had done. He did not know what he would have done if it had not been for the assistance he had received in connection with the Anniversary from Mr. C. E. Macklin, the Chairman of the Stewards, and from Mr. Reed, the Secretary of the Society. The legal profession was no exception to the rule of interdependence, and in connection with their professional work its members relied on other people just as much as other members of the community. They were fortunate in this respect, that they could rely on a body of men which never let them down. Throughout the profession of the law, from clerks to judges, there was a sense of fellowship, and it was to that sense that the present gathering made its appeal. The United Law Clerks' Society, now almost a venerable institution, was the means by which clerks were able to provide for themselves and for their fellows, and it was also the means by which those who appreciated their services were able to show their appreciation. In the legal profession men had to put up with one another. He felt sure that there had been no ill-feeling left behind after, for example, the incident in which an Australian judge had said to counsel: "Mr. Smith, I have listened to you for two hours, and I am no wiser at the end of it than I was at the beginning"; to which counsel had replied: "That I can well believe, my Lord, but I hope your Lordship is better informed." One thing about the profession which worried him nowadays was that he was doubtful whether it could maintain the steady supply of good legal stories that there had always been in the past. There were plenty of instances of conscious and unconscious humour to be met with in the law every day.

Mr. HARRY ELLIS STAPLEY, Treasurer, who replied, said that the Society was eminently a friendly and benevolent society. It was also a National Health Insurance Society for administering the Insurance Acts for law clerks. A young law clerk of the age of twenty-one could become a member of the Society on payment of a small monthly contribution which would cost him rather less than £3 3s. a year. If he should fall sick he would be entitled to a payment of £1 1s. a week for fifty-two weeks. If his illness should be prolonged he would then be entitled to payment of half that amount for a further period of fifty-two weeks. Should he be unable to follow his occupation he could get a superannuation from the Society which, coupled with his bonus, would entitle him to an annuity of £52 a year for the rest of his life. In addition,

there were sums of £30 and £60 payable on his death to his wife. If during his life he incurred dental or ophthalmic bills he could get assistance from the Society. If he should fall upon evil times, he could go to the Society to help him out of his difficulties. Membership of the Society under these conditions constituted one of the very best investments which a young law clerk could possibly make. Because of the age and stability of the Society, and because of the continual assistance it received from the Profession in carrying on its work, it was the only society which could offer anything like the same benefits at the same very moderate cost. He wished that the Society embraced the whole of the law clerks in England and Wales, instead of only about 1,500 of them.

A United Body.

Mr. H. J. Wallington, K.C., proposed the toast of "The Legal Profession." He said he had asked himself several times "What is the legal profession?" But could not find a satisfactory answer. Of course it consisted of members of the Bar, and solicitors, and a long way behind came His Majesty's judges, and even Lords of Appeal in Ordinary. He liked, however, to include not only those who were admitted regularly to the profession but also all those who assisted them—clerks of every description. It was a very different legal profession to-day from what it had been a few years back. He was constantly being assured that to become a barrister was easier than to become a solicitor. One gentleman had in the old days been admitted to the Bar about whom there had been a real protest. He had passed his examination, but members of the Bar thought that he knew nothing. The examiner had said everything was perfectly correct; the man had answered 50 per cent. of the questions perfectly accurately. The first question had been: "What is the rule in *Shelley's Case*?" His answer, that it was of a poetical nature, had gained no marks, but to the second question: "What is a contingent remainder?" the candidate had replied that he had not the foggiest idea, which the examiner had held to be a perfectly true answer. He had, therefore, 50 per cent. of the answers right, and was duly called to the Bar. On the authority of the late Lord Birkenhead, a knowledge of the law was rather a handicap than otherwise. If one wanted real wit and humour they were to be found not on the stage, but in the law courts, and he assured Lord Tomlin that there was no danger yet of the fund of legal stories running out. One of the functions of the great Empire was the community's love of justice. So long as the love of justice persisted, so long would everybody be required to assist in its administration, and so long would the legal profession, from its highest member to its lowest, be essential to the well-being and the future of the Empire of which everyone was so proud.

In the absence of Mr. H. R. Blaker, Mr. Harold Christie, K.C., replied to this toast. In the interest of everybody, he said, the legal profession should continue to be divided into two branches. Solicitors' clerks had often more personal and intimate experiences of the feelings of the client than had other members. A celebrated Australian judge, he related, once came into the club at Sydney on a hot afternoon and demanded a double brandy. On enquiry, he said that he had done something of which he felt ashamed. He had been trying a case of murder, and the accused would not co-operate: He would have no counsel to represent him, as he was pleading guilty anyhow, and he would not cross-examine because he said it would make no difference. The prisoner was sitting in a spot where the sun streamed in on him, and had looked very uncomfortable. The judge at last had asked him if he would like his chair moved into the shade, and he had retorted: "What does it matter? I shall be hanged in a few days anyway." "Well," replied the judge, "you may as well keep cool as long as you can." Everybody, said Mr. Christie, must have a fair trial, and even a murderer must have every chance. The responsibility lay on every branch of the legal profession, down to the solicitor's clerk who collected proofs from witnesses and made the necessary enquiries. There were, of course, some members who were less fortunate than others, and this society existed in order to help the less fortunate ones. He urged that the society was a very deserving one, and that all members of the legal profession who were not themselves law clerks should support it as well as they could.

Mr. C. E. Macklin, in proposing the toast of "Our Guests," began by announcing that the appeal had resulted in approximately £650. By some misunderstanding Sir Reginald Poole had not been expected to be present but they were very pleased to see that he had been able to come. There was not another judge in the Chancery Division who carried more weight than Mr. Justice Eve, a friend of the Society and of every clerk that existed. Mr. Justice Eve, in reply, thanked the members of the Society for the liberality and generosity of their hospitality.

Sir Thomas Inskip, in proposing the toast of "The Chairman," said that Lord Tomlin had come that evening when he might with every justification have stayed away, as he had been unable to attend the House of Lords a few days ago owing to an attack of influenza. Lord Tomlin had now gone to that place where infallibility was the motto. Mr. Justice Branson had suggested that High Court Judges should be allowed to join that select body of infallible persons amongst whom were county court judges, official referees, jurors and arbitrators, but in the House of Lords they had long ago written infallibility over everything that they said or did. No one was better fitted to set the standard of infallibility. Of a certain learned judge who was distinguished more for his good temper and geniality than for his soundness it had been said that to go to the Court of Appeal on one of his judgments was rather like putting to sea on a Friday; it was not fatal, but it was the sort of thing one would rather not have to do. No one had ever said that about Mr. Justice Tomlin's judgments. This country was very fortunate in the relationship which existed not merely between the members of the Bar and the Bench, but between all branches of the profession and His Majesty's judges. It was one of the characteristics of the legal profession that the confidence which was placed in the judges was repaid by the fellowship which existed between all members of the profession in whatever duty or capacity they served. He had always felt a sincere admiration and respect, amounting almost to awe, for anyone who had passed his life in the Chancery Division. He would never know what a contingent remainder was, but when he used such words wrongly he never saw Lord Tomlin show by the by the flicker of an eyelid that he had used the wrong word. His Lordship was a public servant not merely on the Bench but on innumerable public commissions and bodies outside his official duties. He was a very good friend of all the legal profession.

The Chairman replied that in listening to the Attorney-General he felt rather like the widow who was standing at the grave of her deceased husband, not a very reputable character, on whom the officiating minister was delivering an elaborate eulogy. She had turned to her son and asked, "George dear, do you think we are at the right grave?" He was very pleased to be present and to know that he had been of some slight assistance to a Society which had for so long been, and which he hoped would continue to be, a great mainstay to a large section of the legal profession.

Among those present were the following:—

The Hon. Mr. Justice Eve; His Hon. Judge Earengey, K.C.; The Right Hon. Sir Thomas Inskip, C.B.E., K.C., M.P., Attorney-General; Sir Alfred Baker; Dr. E. Leslie Burgin, M.P., Parliamentary Secretary, Board of Trade; Mr. Harold Christie, K.C.; Mr. Norman Daynes, K.C.; Mr. D. N. Pritt, K.C.; Mr. F. P. M. Schiller, K.C.; Mr. H. J. Wallington, K.C.; Master Pretor W. Chandler; Mr. Alexander Gilchrist, Official Solicitor, R.C.J.; Mr. F. M. Guedalla; Master W. F. S. Hawkins; Mr. R. P. Hills; Dr. V. R. Idelson; Mr. Theobald Mathew; Mr. H. G. Robertson and Mr. Donald C. Tewson.

The Union Society of London.

(Centenary Year.)

A meeting of the Society was held at the Middle Temple Common Room, on Wednesday, the 13th March, at 8.15 p.m., Mr. A. D. Russell-Clarke being in the chair. Mr. N. T. Fedrick proposed the motion: "That the family means test is iniquitous." Sir James Henry, Bart., opposed, and Messrs. Baker, Hurle Hobbs, Winch, Fraser, Dobson, Marvin, Moses, Bassett, and the Hon. Secretary (Mr. E. J. Rendle) also spoke. Mr. Fedrick replied. Upon division the motion was carried by three votes.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court Room on Tuesday, 12th March (Chairman, Miss H. M. Cross), the subject for debate was: "That the case of *Cunard* v. *Antifyre Ltd.* [1933] 1 K.B. 551, was wrongly decided." Mr. Q. B. Hurst opened in the affirmative. Mr. W. M. Pleadwell opened in the negative. Mrs. H. S. Evans seconded in the affirmative. Mr. J. G. St. G. Syms seconded in the negative. The following also spoke: Messrs. G. M. Parbury, G. O. Russo, C. O'Connor, P. W. Iliff, L. J. Frost, R. E. Selby, B. W. Main and J. de S. Root. The opener having replied, and the chairman having summed up, the motion was lost by two votes. There were fifteen members and four visitors present.

United Law Society.

A meeting of the United Law Society was held on the 18th March in the Middle Temple Common Room. Mr. H. H. West proposed: "That this House approves the Government's policy with regard to India." Mr. A. Morgan opposed. Messrs. J. H. Vine Hall, J. H. Menzies and R. W. Bell spoke and Mr. West replied. The motion was won by two votes.

Rules and Orders.

THE ROAD TRAFFIC ACT, 1934 (DATE OF COMMENCEMENT) ORDER (No. 1), 1935, DATED MARCH 12, 1935, MADE BY THE MINISTER OF TRANSPORT.

Whereas by Sub-section (3) of Section 42 of the Road Traffic Act, 1934,* (hereinafter called "the Act"), it is enacted that the Act shall come into operation on such day or days as the Minister of Transport may appoint, and the Minister may fix different days for different purposes and different provisions of the Act.

Now, therefore, the Minister of Transport in the exercise of the powers so conferred upon him and of all other powers enabling him in that behalf hereby appoints and orders as follows:—

(1) The provisions of the Act specified in the First Column of the First Schedule hereto shall come into operation for the purposes specified in the Second Column thereof on the eighteenth day of March one thousand nine hundred and thirty-five.

(2) The provisions of the Act specified in the First Column of the Second Schedule hereto shall come into operation for the purposes specified in the Second Column thereof on the first day of April one thousand nine hundred and thirty-five.

(3) The provisions of the Act specified in the First Column of the Third Schedule hereto shall come into operation for the purposes specified in the Second Column thereof on the sixteenth day of May one thousand nine hundred and thirty-five.

(4) The Interpretation Act, 1889,† applies for the purpose of the interpretation of this Order as it applies for the purpose of the interpretation of an Act of Parliament.

(5) This Order may be cited as "The Road Traffic Act, 1934 (Date of Commencement) Order (No. 1), 1935."

THE SCHEDULES.

FIRST SCHEDULE.

Provisions of the Act.	Purposes for which provisions are to be brought into operation.
PART I.	
Sub-sections (1) and (2) of Section 1	For all purposes.

SECOND SCHEDULE.

Provisions of the Act.	Purposes for which provisions are to be brought into operation.
PART IV.	
Section 31	For all purposes.
Section 32	

THIRD SCHEDULE.

Provisions of the Act.	Purposes for which provisions are to be brought into operation.
PART V.	
Section 41	For the purpose of repealing Section 49 of the Lanarkshire County Council Order, 1925.

Given under the Seal of the Minister of Transport this twelfth day of March, 1935.

(L.S.) 7653

Robert H. Tolerton,
An Assistant Secretary.

W.D.D.

* 24 & 25 Geo. 5, c. 50. † 52 & 53 Vict. c. 63.

THE PUBLIC HEALTH (MEAT) AMENDMENT REGULATIONS, 1935, DATED MARCH 11, 1935, MADE BY THE MINISTER OF HEALTH UNDER THE PUBLIC HEALTH (REGULATIONS AS TO FOOD) ACT, 1907 (7 EDW. 7. C. 32). [S.R. & O. 1935. No. 187. Price 1d. net.]

Legal Notes and News.

Honours and Appointments.

The Board of Trade have appointed Mr. FREDERICK HAROLD LANGMAID, Official Receiver in Bankruptcy at Canterbury, to be Official Receiver for the Bankruptcy Districts of the County Courts holden at Bradford, Dewsbury, Halifax and Huddersfield, with effect from the 1st April, 1935, in the place of Mr. J. O. Morris.

Mr. R. F. G. THURLOW, solicitor, of March, has been appointed Clerk of the Peace and Clerk of the Isle of Ely County Council in succession to Col. C. E. F. Copeman. Mr. Thurlow was admitted a solicitor in 1928.

Mr. G. H. DAVIS, solicitor, of Ipswich, has been appointed Deputy Clerk of the Peace and Deputy Clerk of the East Suffolk County Council as from 1st April, 1935. Mr. Davis, who was admitted a solicitor in 1929, is at present Senior Assistant Solicitor to the County Council.

Notes.

The Arden Scholarship (Gray's Inn) of 1935 (£150 a year for three years) has been awarded to Mr. Harold Sampson Day, of Christ Church, Oxford.

Lord Macmillan took the chair in the Hall of the Royal Society of Arts on the 15th March, when Mr. C. E. A. Bedwell, honorary Member of the Middle Temple, read a paper on "The Inns of Court."

The next Quarter Sessions of the Peace for the Borough of Wolverhampton will be held at the Sessions Court, Town Hall, North Street, Wolverhampton, on Friday, the 5th April, 1935, at 10 o'clock in the forenoon.

A motorist who was recently fined 40s. at West London for passing traffic lights said that the lights remained amber so long that he thought they were Belisha beacons, and as there were no pedestrians on the crossing he drove on.

A suggestion that the Departmental Committee inquiring into the duties of coroners might consider the question of extending the powers of coroners to hold inquests on non-fatal fires throughout the country, was made recently by the jury at a City of London inquest.

Mr. McKenna, the Marylebone magistrate, recently held that it was no offence under s. 4 of the Vagrancy Act, 1824, to loiter on private premises with intent to commit a felony. He discharged the accused, who was charged under that section, with being a suspected person at the Oxford Street premises of Selfridges.

Instead of going through the usual routine at Scotland Yard all speed limit summonses in London will be issued direct from Bow Street Police Court. Mr. Fry and Mr. Dummett will sit alternatively on two days a week in the second court at Bow Street to hear some of the cases, and others will be dealt with in the second court at Clerkenwell.

The report of the Inspection Committee of Trustees Savings Banks for the year ended 20th November, 1934, was issued as a White Paper on the 13th March. The report states that the amount due to depositors during the year increased by £5,967,171 to a total of £94,758,457, while the invested funds advanced by £6,045,585 and aggregated £95,420,933.

The Directors of the Legal and General Assurance Society, Limited, the Gresham Life Assurance Society, Limited, and the Gresham Fire and Accident Insurance Society, Limited, announce that, as from 1st April, 1935, Mr. H. R. THIEMANN has been appointed Investment Manager of the associated societies, and Mr. D. MCAFEE, F.C.I.I., has been appointed Assistant Manager of the "Gresham Life."

Lord Hanworth, the Master of the Rolls, visited Stafford last Saturday for the inauguration of new premises recently added to the William Salt Library. The library has been in existence since 1872, its foundations being laid in a valuable collection of books and manuscripts relating to the county, gathered together by the late William Salt, F.S.A., on whose death they passed into the custody of the county.

Sir Hilton Young, the Minister of Health, speaking at the recent dinner of the Incorporated Society of Auctioneers, referred to the progress made with improvement of housing conditions under the Government's policy. He said that since the present Government took office the number of new houses built had exceeded 800,000, of which 300,000 were built last year, a record year in our history of house building.

Mr. Arthur G. Minter, in his presidential address to the Incorporated Society of Auctioneers and Landed Property Agents on the 13th March, said that steps were being taken by the society to improve conditions in connection with the indiscriminate issue of auctioneers' and house agents' licences. Mr. Craven-Ellis, M.P., a member of their council, had approached the Home Secretary, who had stated that he would not oppose the appointment of a Select Committee to consider the question, and over 200 members of Parliament had promised their support.

The next examinations of the London Association of Certified Accountants will be held on 4th, 5th and 6th June, in Belfast, Birmingham, Bristol, Cardiff, Cork, Dublin, Edinburgh, Glasgow, Hull, Leeds, Liverpool, London, Manchester, Newcastle-on-Tyne, Nottingham, Plymouth and Sheffield. Women are eligible under the Association's regulations to qualify as certified accountants upon the same terms and conditions as are applicable to men. Particulars and forms are obtainable at the offices of the Association, 50, Bedford-square, London, W.C.1.

Wills and Bequests.

Mr. Earley Christopher Francis, solicitor, of Chesham, Bucks, left "so far as can at present be ascertained" £10,293, with net personalty £6,793.

Mr. William Astell Kaye, solicitor, of Hatfield Peverel, Essex, left £21,651, with net personalty £15,427.

Major Alfred Ernest Yates Trestrail, D.S.O., solicitor, of New Milton, Hants, left £8,458, with net personalty £3,505.

The Solicitors' Law Stationery Society, Limited.

The report of The Solicitors' Law Stationery Society, Limited, states that sales for the year 1934 were considerably in excess of those in 1933, and the profit for the year amounted to £60,326, against £56,829 in 1933. The available balance amounts to £70,663, and the directors recommend that a dividend of 14 per cent., less income tax, be paid for the year, on account of which an interim dividend of 4 per cent. was paid on 20th October last.

As the dividend exceeds 3 per cent., a bonus is distributable under the articles of association amongst solicitors whose accounts with the Society during the year exceeded £50. A bonus is also payable to the staff under the profit-sharing scheme.

The dividend and bonuses absorb the sum of £55,687, and out of the balance the directors propose to add £2,500 to reserve (same) and to place £1,000 to the women's pension reserve (against £2,000), leaving £11,475 to be carried forward.

The annual meeting will be held at 102-7, Fetter-lane, E.C.4, on Tuesday, 26th March, at 12 noon.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Non-Witness.	GROUP I. MR. JUSTICE BENNETT. Witness. Part I.
	Mr.	Mr.	Mr.	Mr.
Mar. 25	Hicks Beach	Ritchie	More	*Andrews
,, 26	Andrews	Blaker	Ritchie	*More
,, 27	Jones	More	Andrews	*Ritchie
,, 28	Ritchie	Hicks Beach	More	*Andrews
,, 29	Blaker	Andrews	Ritchie	More
,, 30	More	Jones	Andrews	Ritchie

DATE.	GROUP I. MR. JUSTICE CROSSMAN. Witness. Part II.	GROUP II. MR. JUSTICE CLAUSON. Witness. Part II.	GROUP II. MR. JUSTICE LUXMOORE. Witness. Part I.	GROUP II. MR. JUSTICE FARWELL. Non-Witness.
	Mr.	Mr.	Mr.	Mr.
Mar. 25	Ritchie	*Hicks Beach	*Blaker	Jones
,, 26	*Andrews	Blaker	*Jones	Hicks Beach
,, 27	More	*Jones	*Hicks Beach	Blaker
,, 28	*Ritchie	Hicks Beach	Blaker	Jones
,, 29	Andrews	*Blaker	*Jones	Hicks Beach
,, 30	More	Jones	Hicks Beach	Blaker

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 28th March, 1935.

	Div. Months.	Middle Price 20 Mar. 1935.	Flat Interest Yield. £ s. d.	‡Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	115½	3 9 3	3 0 5
Consols 2½%	JAJO	86½	2 17 10	—
War Loan 3½% 1952 or after	JD	106½	3 5 10	3 0 10
Funding 4% Loan 1960-90	MN	118½	3 7 6	2 18 10
Funding 3% Loan 1959-69	AO	103xd	2 18 3	2 16 8
Victory 4% Loan Av. life 29 years	MS	115½	3 9 3	3 3 6
Conversion 5% Loan 1944-64	MN	123	4 1 4	1 19 10
Conversion 4½% Loan 1940-44	JJ	112¾	3 19 10	2 3 10
Conversion 3½% Loan 1961 or after	AO	106	3 6 0	3 3 2
Conversion 3% Loan 1948-53	MS	105½	2 16 10	2 10 0
Conversion 2½% Loan 1944-49	AO	102¼	2 8 10	2 4 4
Local Loans 3% Stock 1912 or after	JAJO	95½	3 3 0	—
Bank Stock	AO	363½	3 6 0	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	89	3 1 10	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	96	3 2 6	—
India 4½% 1950-55	MN	114½	3 18 7	3 5 2
India 3½% 1931 or after	JAJO	95½	3 13 4	—
India 3% 1948 or after	JAJO	84½	3 11 0	—
Sudan 4½% 1939-73 Av. life 27 years	FA	120	3 15 0	3 7 3
Sudan 4% 1974 Red. in part after 1950	MN	114¼	3 9 10	2 17 2
Tanganyika 4% Guaranteed 1951-71	FA	114	3 10 2	2 17 10
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	112	4 0 4	2 12 2
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	108	3 14 1	3 8 10
*Australia (C'mm'nw'th) 3¾% 1948-53	JD	102	3 13 6	3 11 3
Canada 4% 1953-58	MS	109	3 13 5	3 6 7
*Natal 3% 1929-49	JJ	101	2 19 5	—
*New South Wales 3½% 1930-50	JJ	99	3 10 8	3 11 10
*New Zealand 3% 1945	AO	100	3 0 0	3 0 0
Nigeria 4% 1963	AO	114xd	3 10 2	3 5 0
*Queensland 3½% 1950-70	JJ	101	3 9 4	3 8 4
South Africa 3½% 1953-73	JD	107	3 5 5	2 19 10
*Victoria 3½% 1929-49	AO	99	3 10 8	3 11 10
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	95	3 3 2	—
*Croydon 3% 1940-60	AO	100	3 0 0	3 0 0
Essex County 3½% 1952-72	JD	108	3 4 10	2 18 4
Leeds 3% 1927 or after	JJ	94	3 3 10	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	106	3 6 0	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	86½	2 17 10	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	95	3 3 2	—
Manchester 3% 1941 or after	FA	95	3 3 2	—
*Metropolitan Consd. 2½% 1920-49	MJSD	101	2 9 6	—
*Metropolitan Water Board 3% "A" 1963-2003	AO	99	3 0 7	3 0 8
Do. do. 3% "B" 1934-2003	MS	98	3 1 3	3 1 5
Do. do. 3% "E" 1953-73	JJ	102	2 18 10	2 17 2
†Middlesex County Council 4% 1952-72	MN	116	3 9 0	2 17 0
† Do. do. 4½% 1950-70	MN	118	3 16 3	3 1 3
Nottingham 3% Irredeemable	MN	96	3 2 6	—
Sheffield Corp. 3½% 1968	JJ	108	3 4 10	3 2 2
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	112½	3 11 1	—
Gt. Western Rly. 4½% Debenture	JJ	124½	3 12 3	—
Gt. Western Rly. 5% Debenture	JJ	136½	3 13 3	—
Gt. Western Rly. 5% Rent Charge	FA	131½	3 16 1	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	127½	3 18 5	—
Gt. Western Rly. 5% Preference	MA	114	4 7 9	—
Southern Rly. 4% Debenture	JJ	111½	3 11 9	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	111½	3 11 9	3 7 0
Southern Rly. 5% Guaranteed	MA	128½	3 17 10	—
Southern Rly. 5% Preference	MA	114	4 7 9	—

*Not available to Trustees over par. †Not available to Trustees over 115.
‡In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other Stocks, as at the latest date.

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